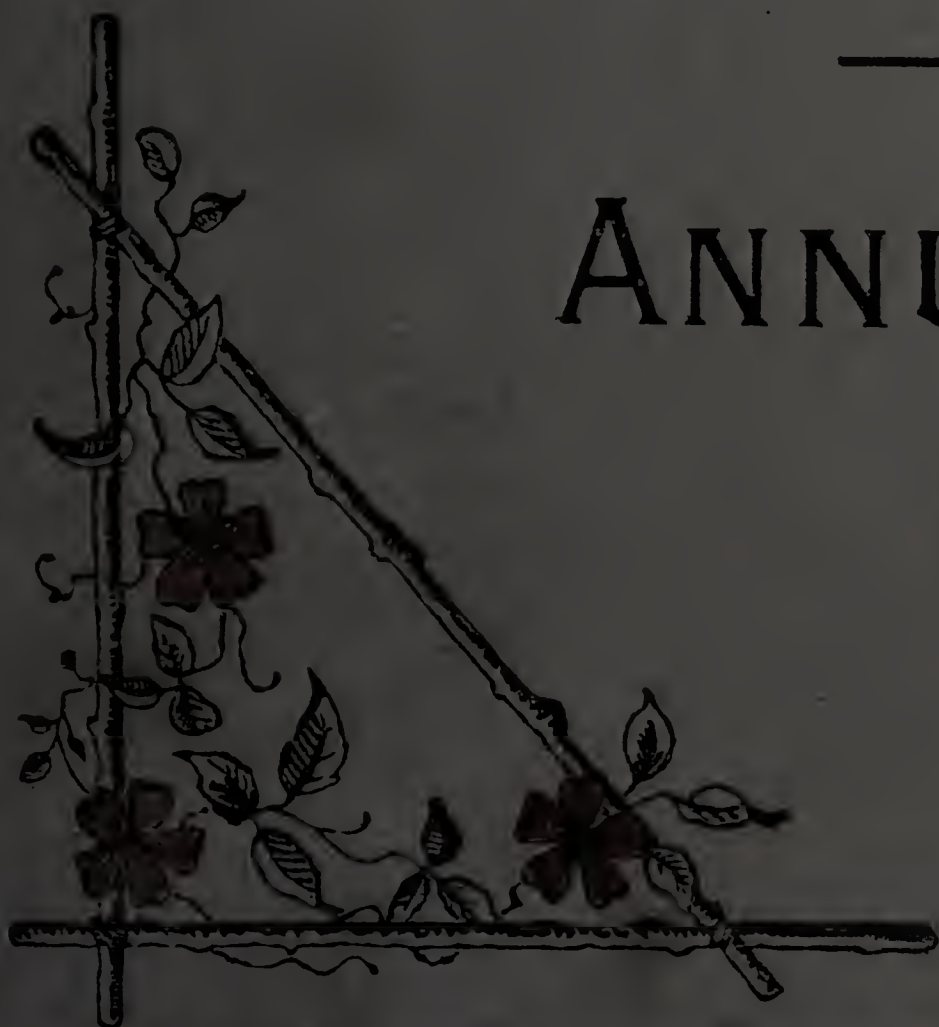


THE
CO-OPERATIVE
WHOLESALE SOCIETIES
LIMITED.

ANNUAL
1890.



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A map of the Pacific Ocean showing two great circle routes. The upper route is labeled "China to England by Sandwich Isles 19500m." and the lower route is labeled "to Australia to England 13500m." The map includes labels for "Valparaiso", "Buenos Ayres", and "Cape Horn".

Homeward route Australia to England 13500m.

C. Horn

THE
CO-OPERATIVE
WHOLESALE SOCIETIES
LIMITED.

ENGLAND AND SCOTLAND.

ANNUAL FOR 1890.



PUBLISHED BY
THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED,
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AND
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PRINTED AND BOUND BY
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NEW MOUNT STREET, ANGEL STREET.

334
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1890

v.

P R E F A C E .

I N this, our eighth issue, it has been our desire to treat upon subjects of present importance to the community, and to disseminate information on questions specially interesting to the Industrial Classes.

Much has been said and written of late on "Land Nationalisation," and the contribution in this volume is, we think, a valuable addition thereto, and will well repay a very careful perusal. "Trusts, Rings, and Syndicates" are dealt with, and the time is now opportune for a wider diffusion of knowledge as to how these combinations are manipulated for the aggrandisement of a very few, often at the great cost and suffering of the masses of the people.

The article on the "Development of our Eastern Markets for British Cotton Manufactures" will be found exceedingly useful to our readers, and will enable them to understand better the importance of an intelligent study of the question, by all interested in the retention and progress, of one of the staple industries of this country.

Articles will also be found on "Fluctuations in Trade and Commerce;" "Pauperism: its Nature and Extent; its Causes and Remedies" (being a review of our Poor-law Administration); "Spelling Reform and Phonography;" "The Growth of British Industry up to the beginning of the present century;" "The Relations of Art to Labour;" "Shoe Machinery: its Effects on Wages and Cost of Production."

We trust that our efforts to supply material for the elucidation and better understanding of the Commercial and Social questions of the day will be received with appreciation by our readers.

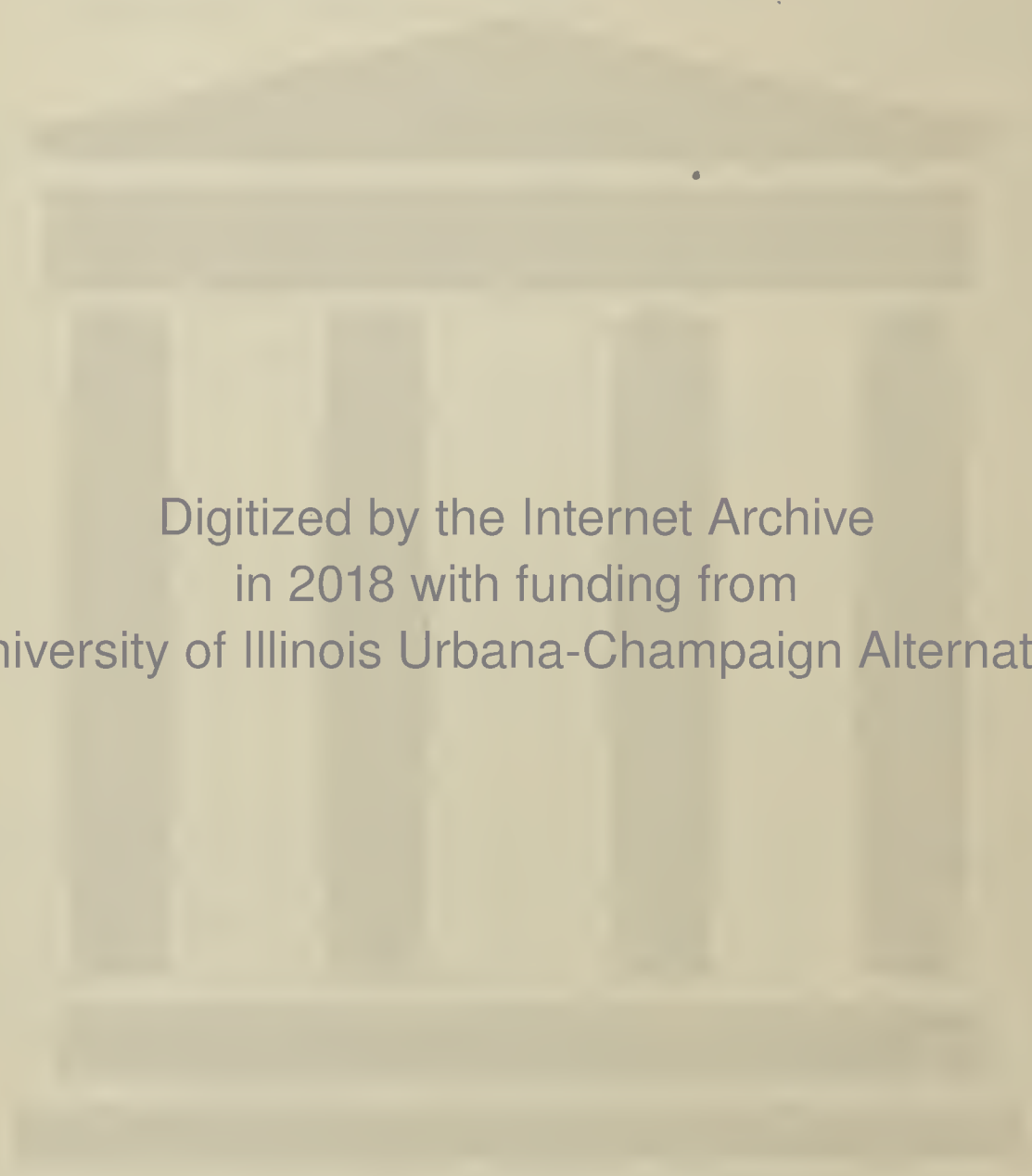
Yours truly,

THE COMMITTEE.

TO THE MEMBERS

CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

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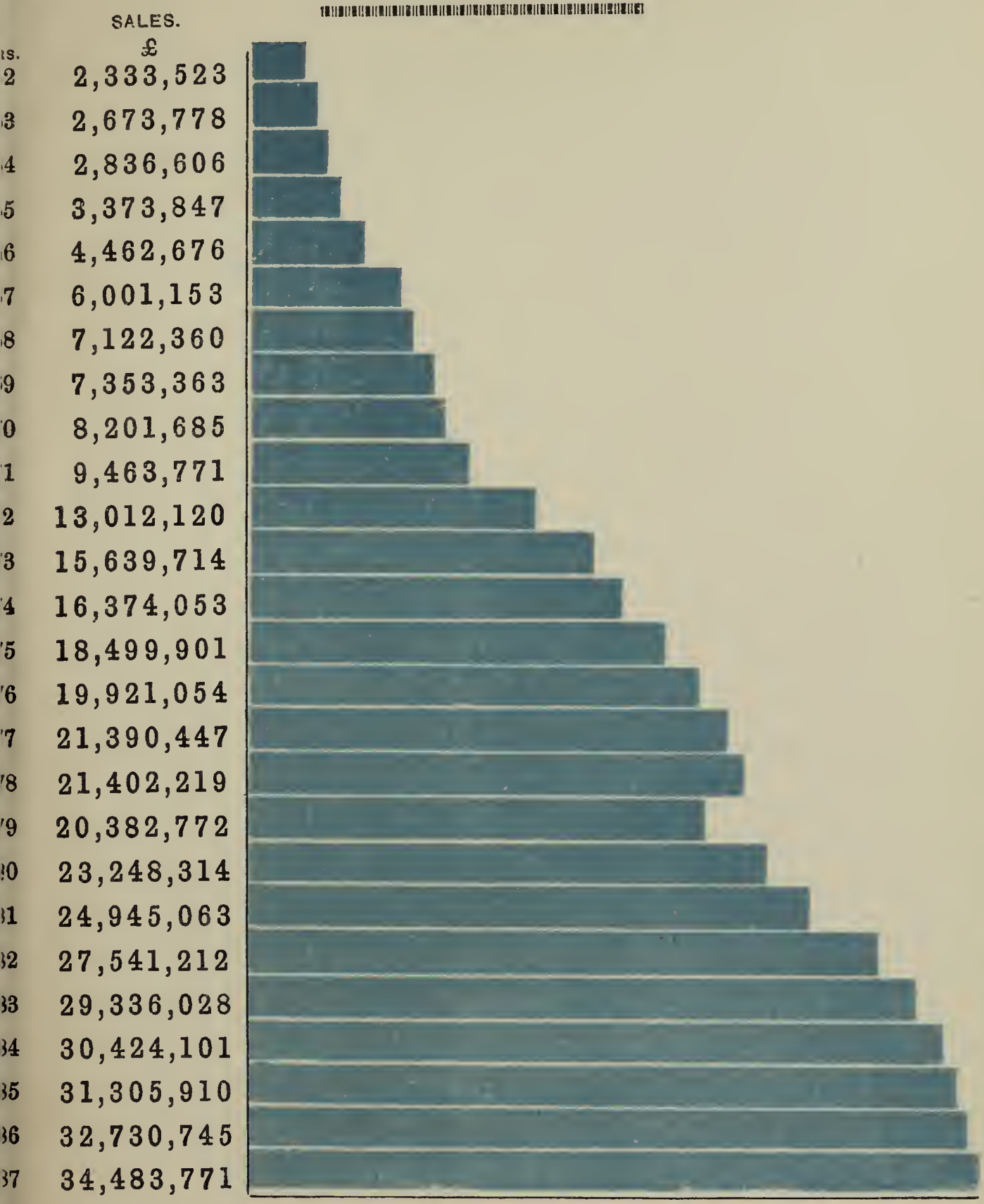
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THE
Co-operative Wholesale Society
LIMITED.

PLATES, ADVERTISEMENTS, STATISTICS, &c.,

PAGES 1 TO 94.

Twenty-six Years' Progress of Co-operative Societies in the United Kingdom.



TOTAL SALES IN THE TWENTY-FIVE YEARS, 1862 TO 1887 .. £434,460,186

TOTAL PROFITS IN THE TWENTY-FIVE YEARS, 1862 TO 1887 .. £36,219,981

STATISTICAL POSITION OF CO-OPERATIVE SOCIETIES IN THE UNITED KINGDOM.

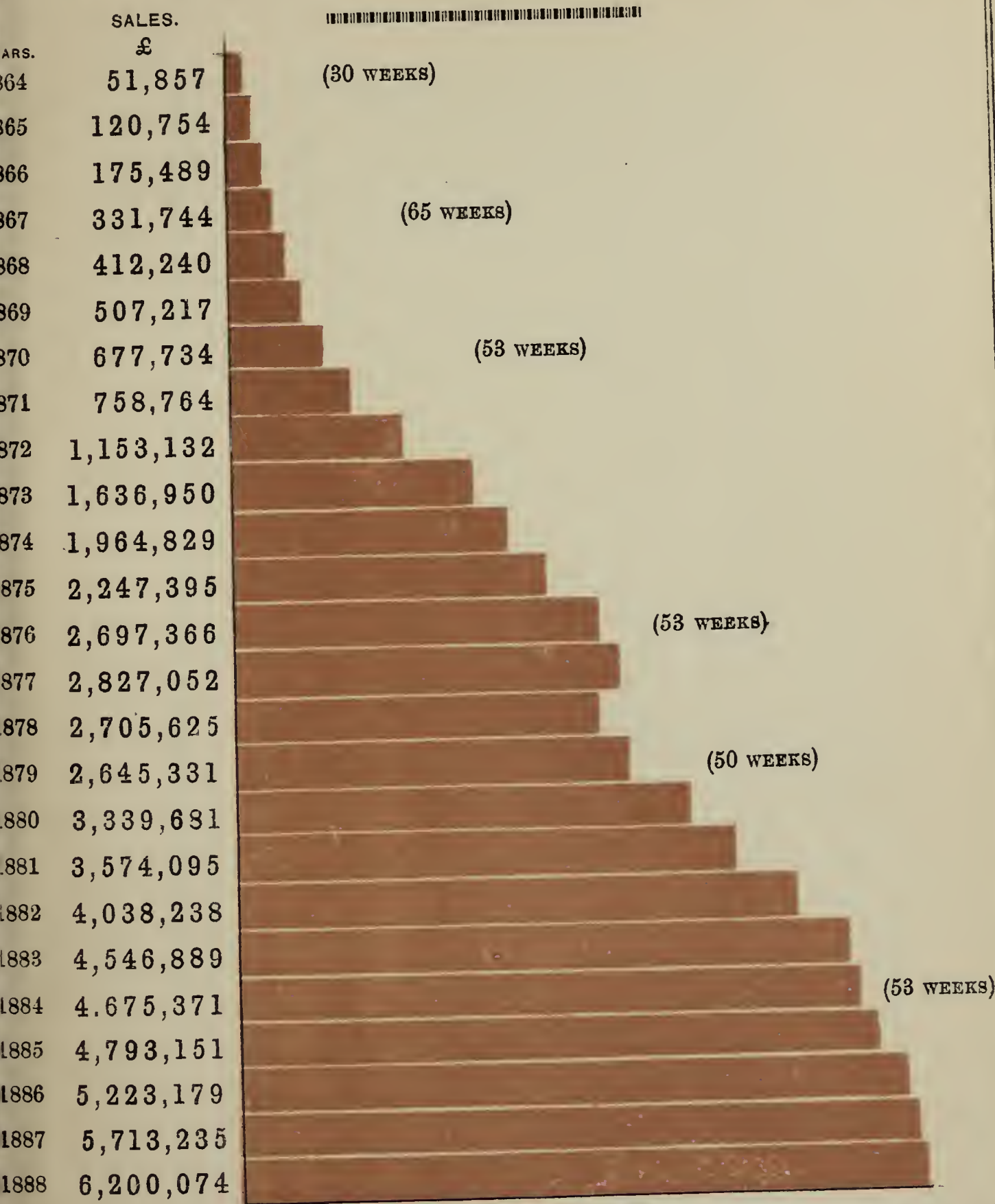
DECEMBER 31ST, 1887.

Compiled from the Returns made by Societies to the Registrar and Central Board.

Number of Members	967,828	Sales for 1887	
Share Capital	£10,344,216	Net Profits for 1887	
Reserve Capital	2,253,576	Devoted to Education, 1887	



Twenty-five Years' Progress of the Co-operative Wholesale Society Limited.



TOTAL SALES IN THE TWENTY-FIVE YEARS, 1864 TO 1888 £63,017,392

TOTAL PROFITS IN THE TWENTY-FIVE YEARS, 1864 TO 1888 £799,686

NOTE.—The above diagram is constructed to show the proportionate yearly variation in the sales. The size of each space is calculated on the basis of a year of 52 weeks.

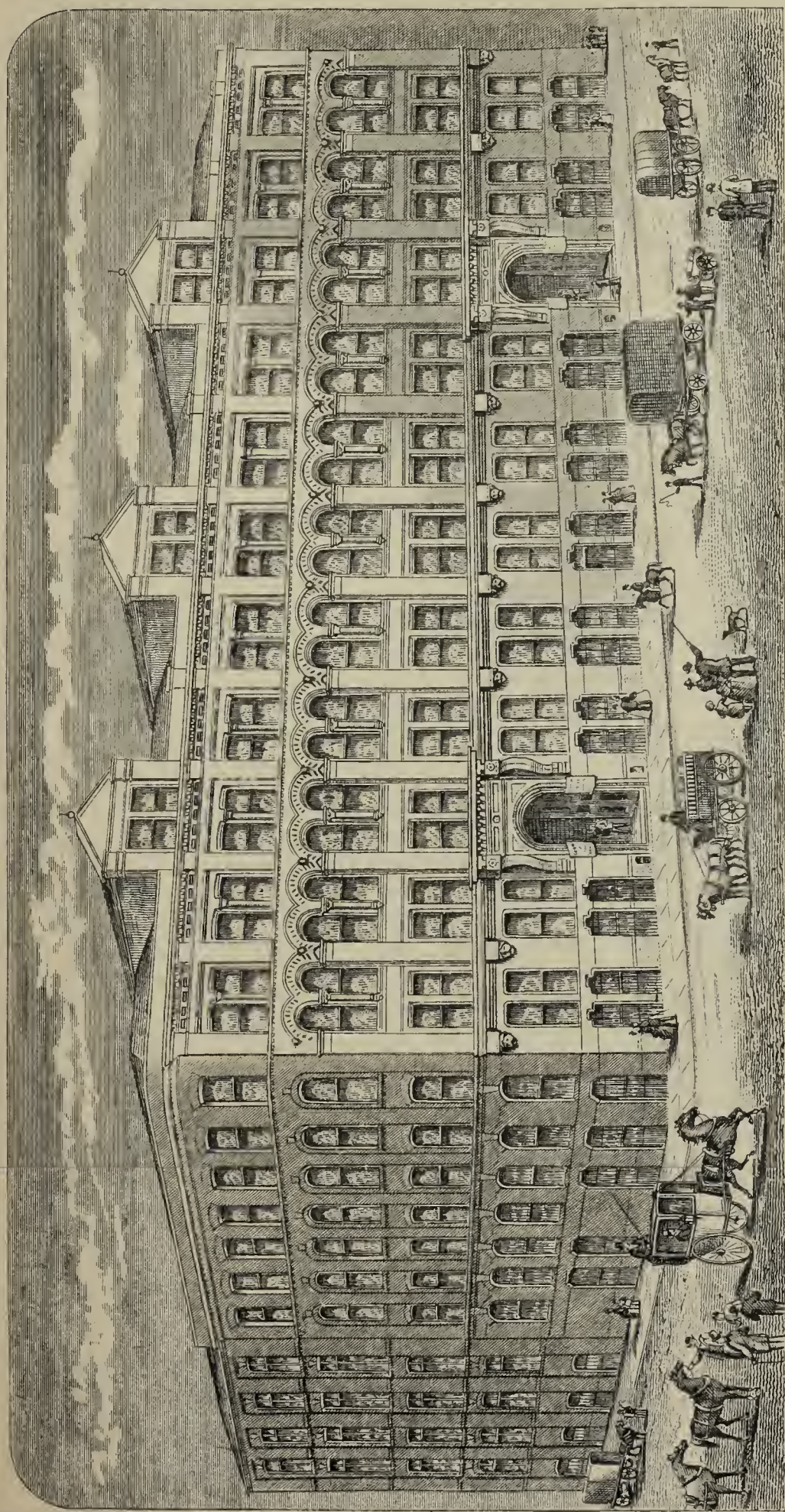
STATISTICAL POSITION OF THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED,

DECEMBER 22ND, 1888.

Number of Societies holding Shares	863	Reserve Fund—Trade and Bank.....	£ 51,189
Number of Members belonging to Share- holders	634,196	Insurance Fund.....	84,201
Share Capital	£318,583	Sales for Year 1888	6,200,074
Loans and Deposits	£648,134	Net Profits for Year 1888	82,490



MANCHESTER :
REGISTERED OFFICES, BANK, CENTRAL GROCERY AND PROVISION WAREHOUSES,
BALLOON STREET AND GARDEN STREET.—SEE PAGES 46, 48, 72, AND 80.



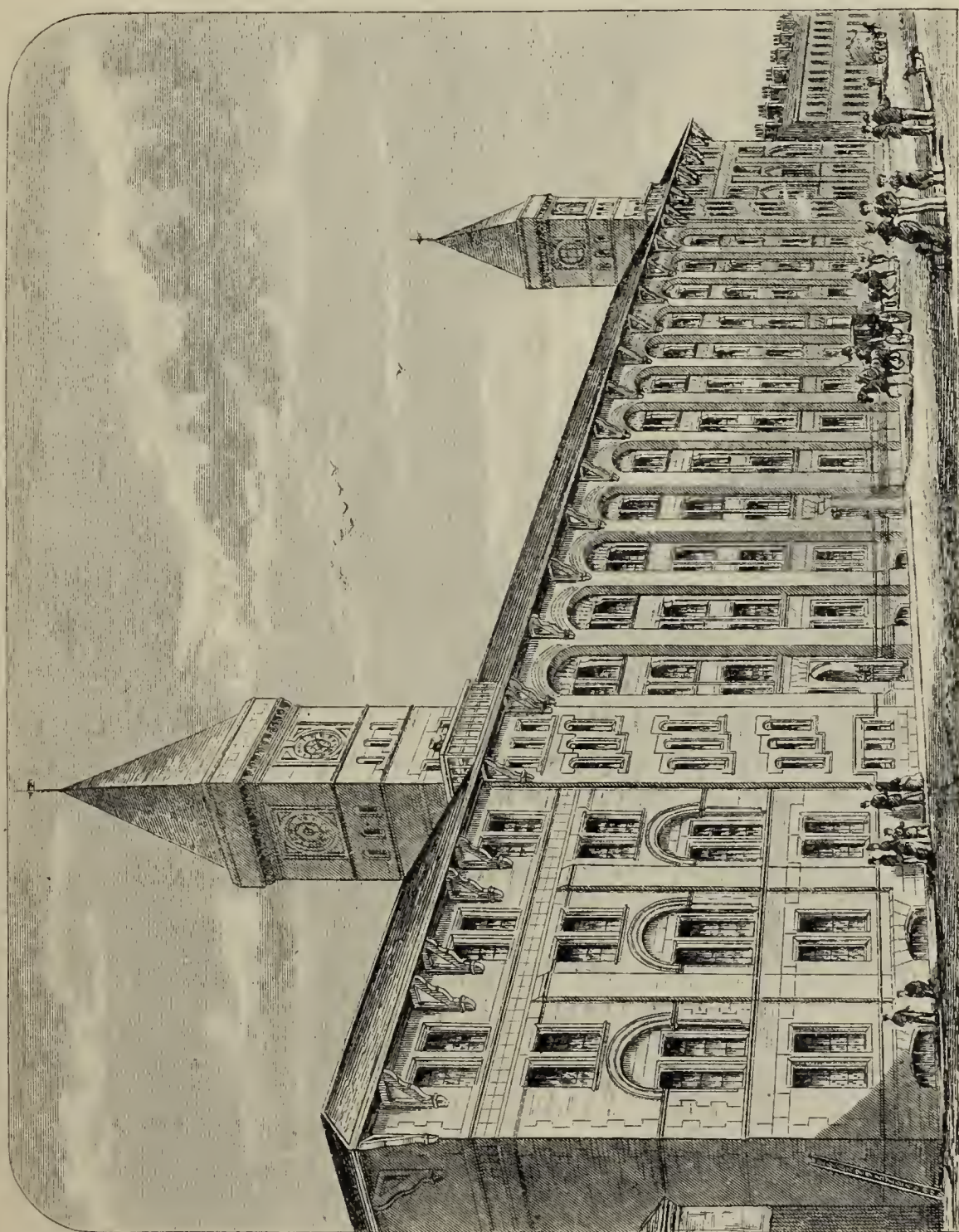
MANCHESTER DRAPERY DEPARTMENT.

SEE PAGES 27, 36, 46, 49, 50, 72, AND 81.

PLAN OF MANCHESTER,
 SHOWING THE MOST DIRECT ROUTE TO THE CO-OPERATIVE WHOLESALE SOCIETY'S CENTRAL
 OFFICES AND WAREHOUSE, FROM THE RAILWAY STATIONS AND PRINCIPAL PLACES.

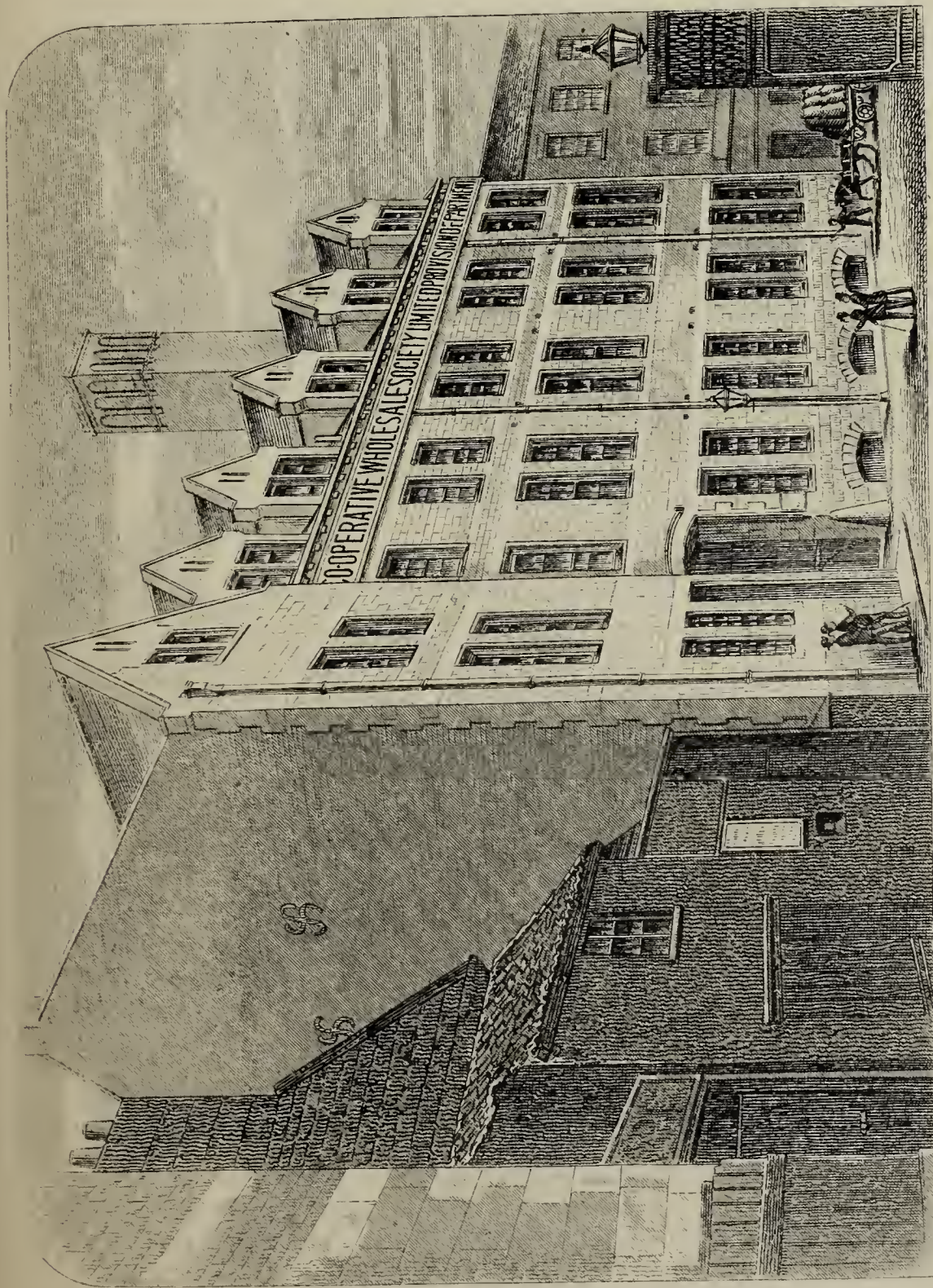


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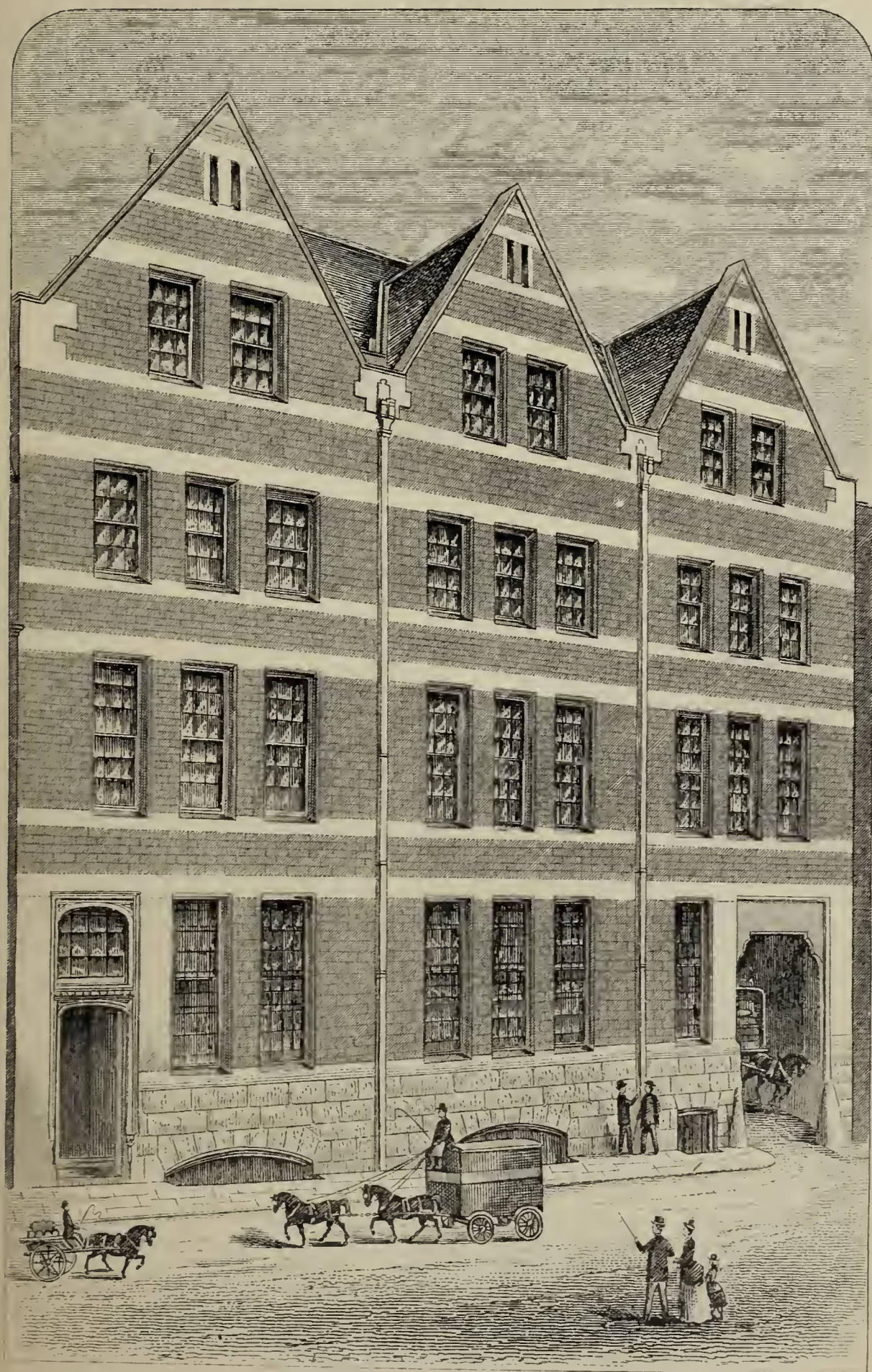


NEWCASTLE BRANCH,

WATERLOO STREET, NEWCASTLE-UPON-TYNE.—SEE PAGES 46, 55, 56, 57, 75, 76, AND 82.

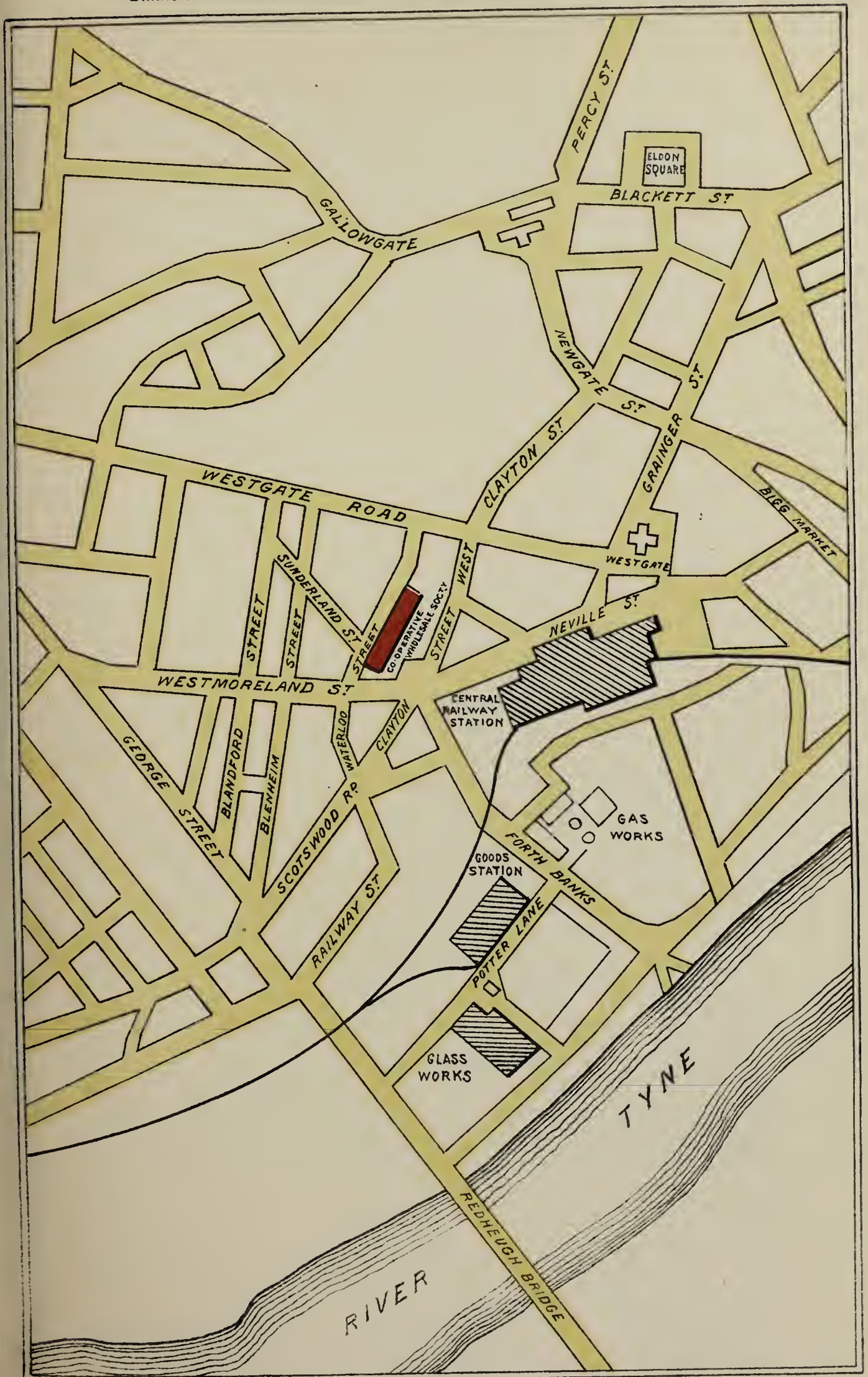


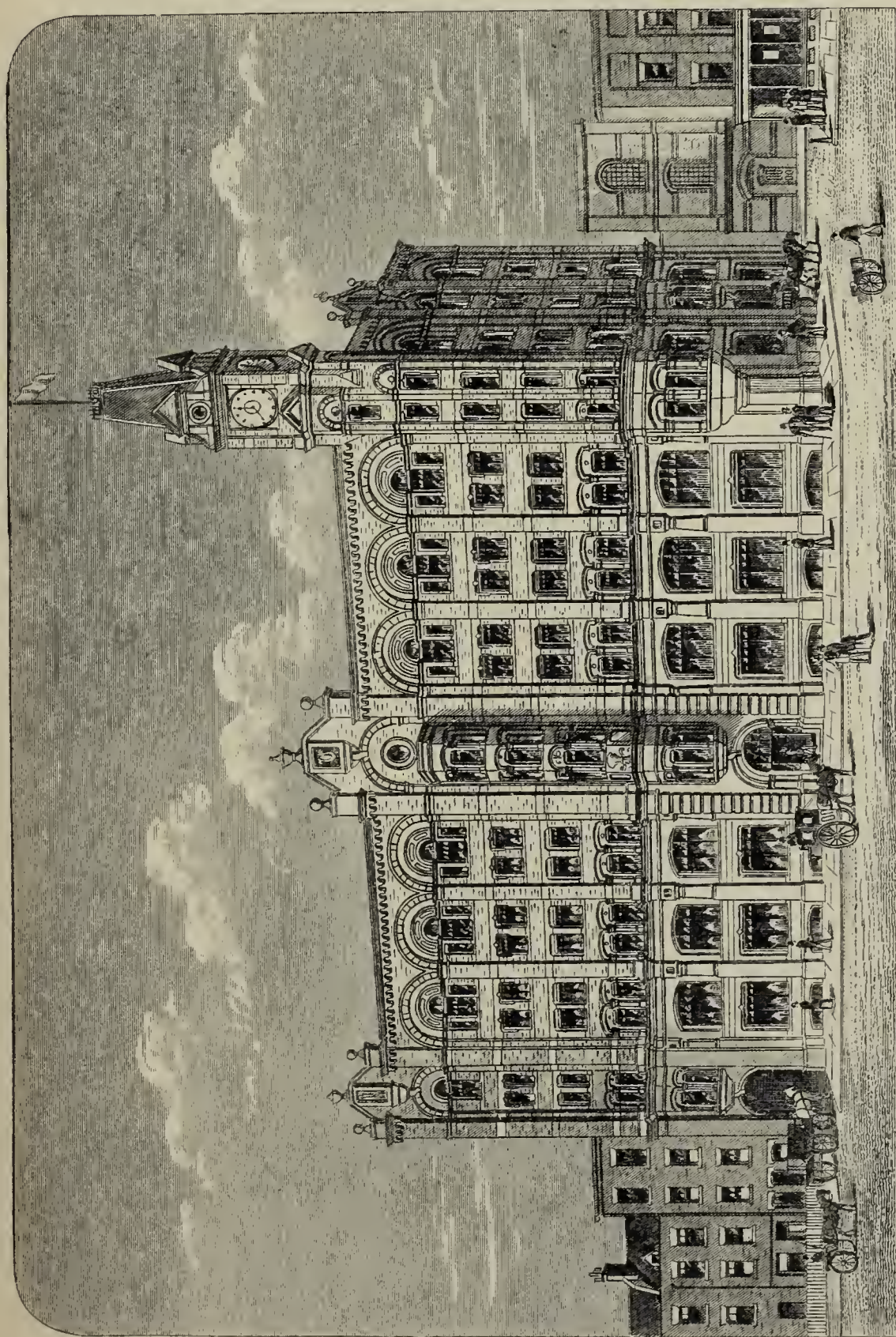
NEWCASTLE PROVISION WAREHOUSE,
THORNTON STREET.



NEWCASTLE FURNISHING WAREHOUSE,
THORNTON STREET.

PLAN OF NEWCASTLE,
SHOWING THE MOST DIRECT ROUTE TO THE CO-OPERATIVE WHOLESALE SOCIETY'S NEWCASTLE
BRANCH PREMISES, FROM THE RAILWAY STATION AND PRINCIPAL PLACES.



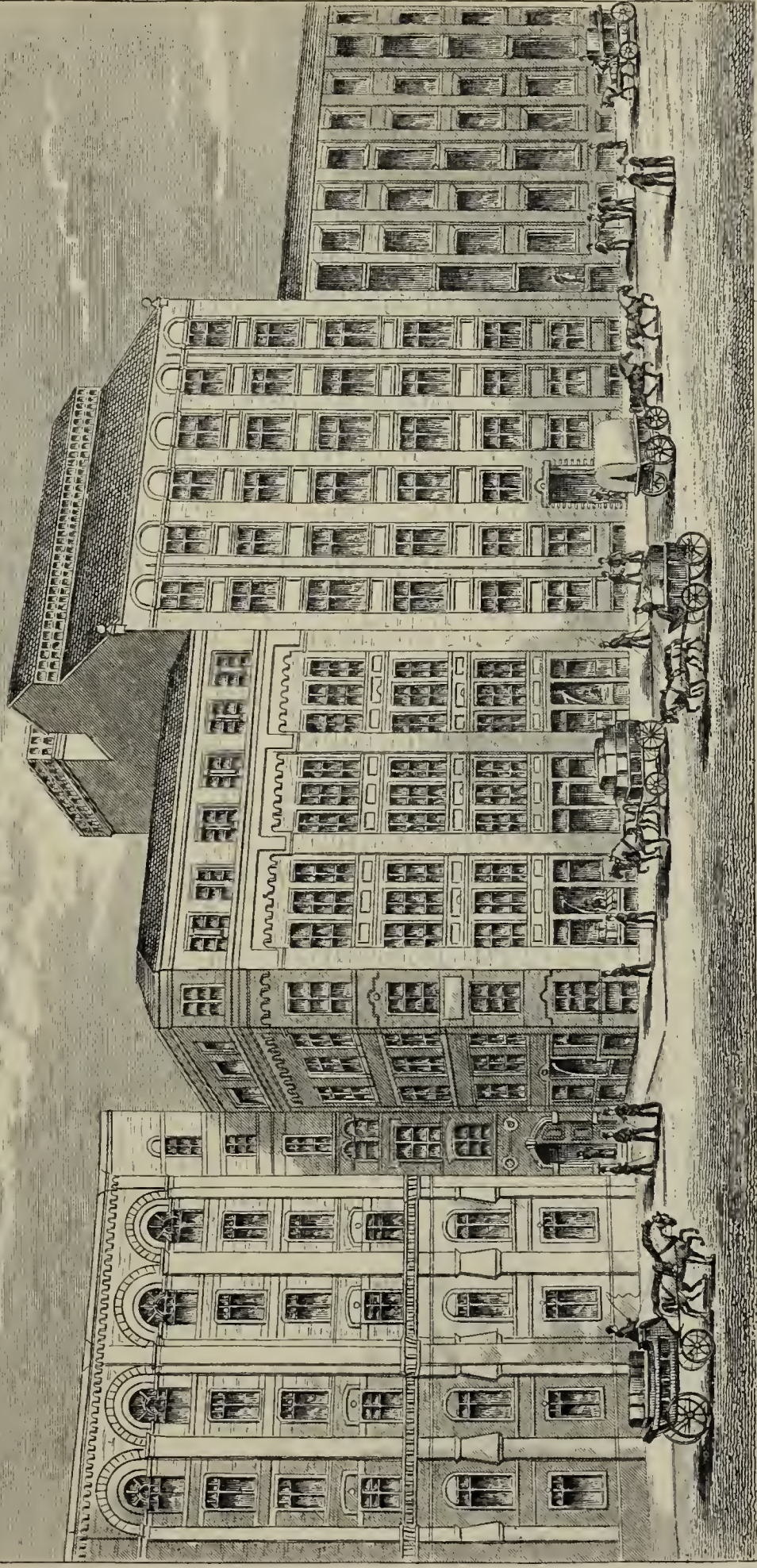


LONDON BRANCH :

GENERAL OFFICES, GROCERY AND DRAPERY DEPARTMENTS AND CO-OPERATIVE HALL,

LEMAN STREET, E.—SEE PAGES 46, 58, 59, 76, 77, AND 83.

LONDON TEA DEPARTMENT.



Nº1.

OFFICES

Nº2.

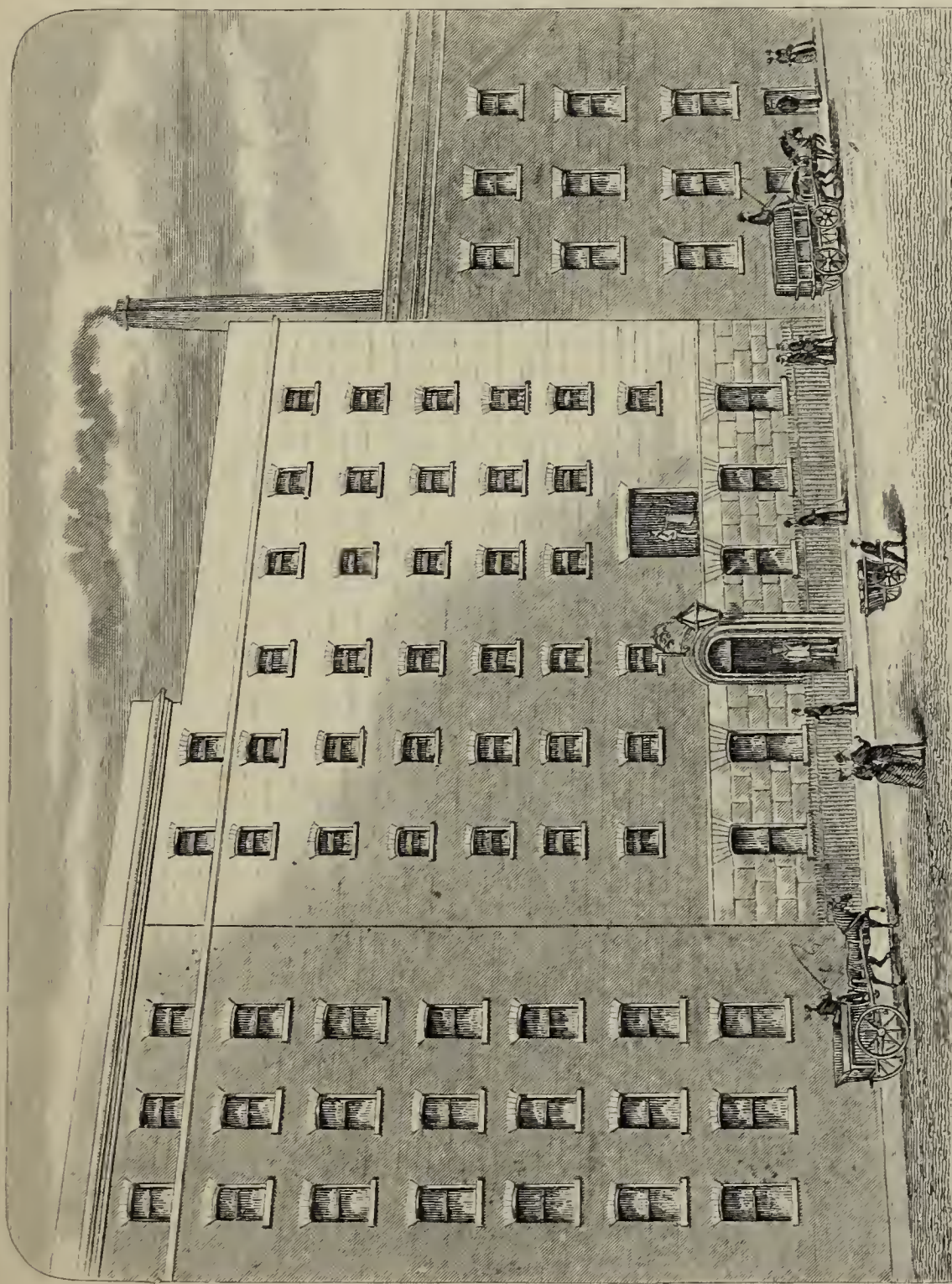
TASTING ROOMS
& DELIVERY DEPARTMENT.

Nº3

TEA BLENDING
& PACKING
DEPARTMENT.

Nº4

ORIGINAL IMPORTED
TEA & RECEIVING
DEPARTMENT.



LONDON COCOA AND CHOCOLATE WORKS,

116, LEMAN STREET.—SEE PAGES 24 AND 46.

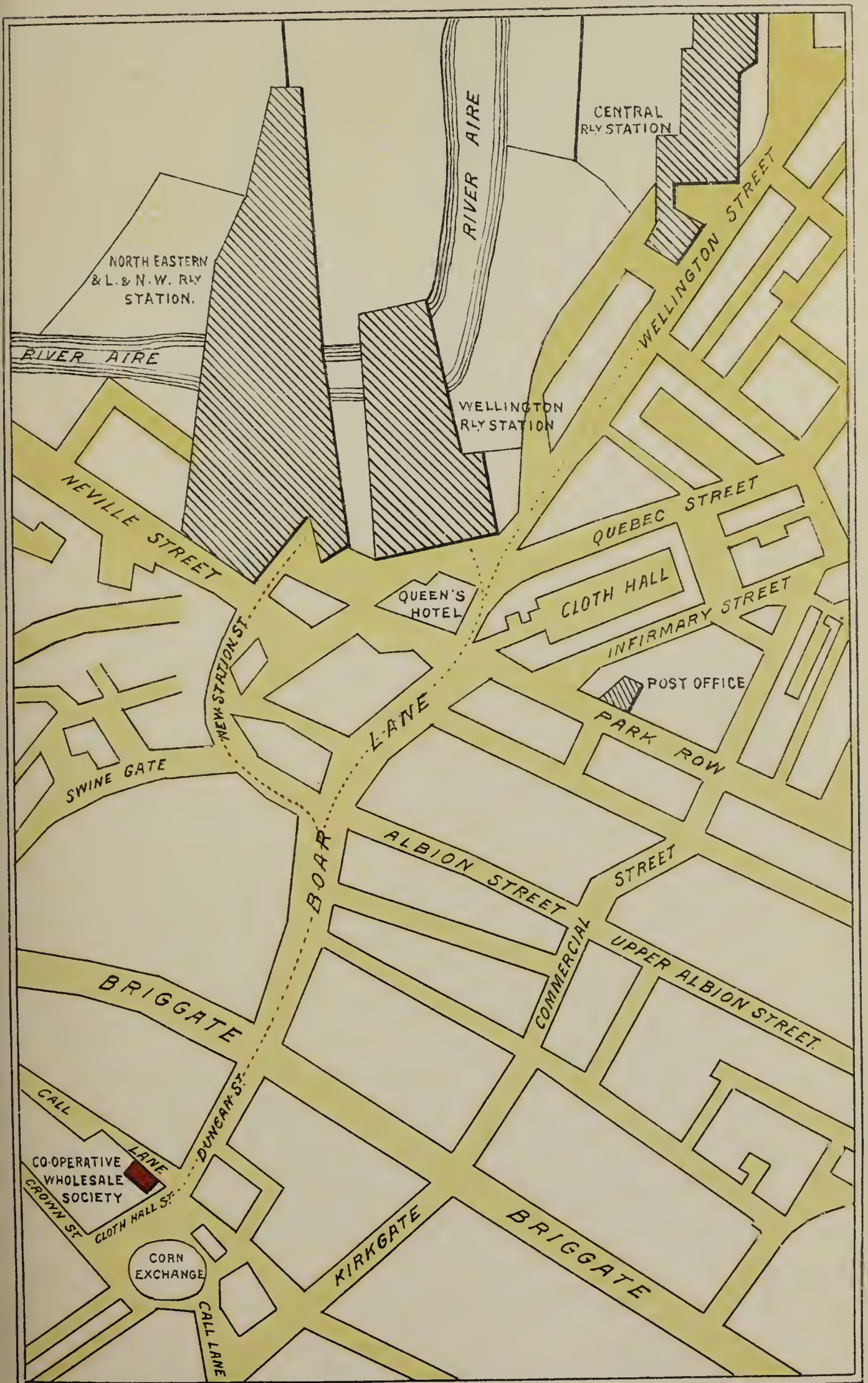
MAP OF LONDON,
SHOWING THE LONDON BRANCH, LEMAN STREET, E., AND THE PRINCIPAL RAILWAY STATIONS

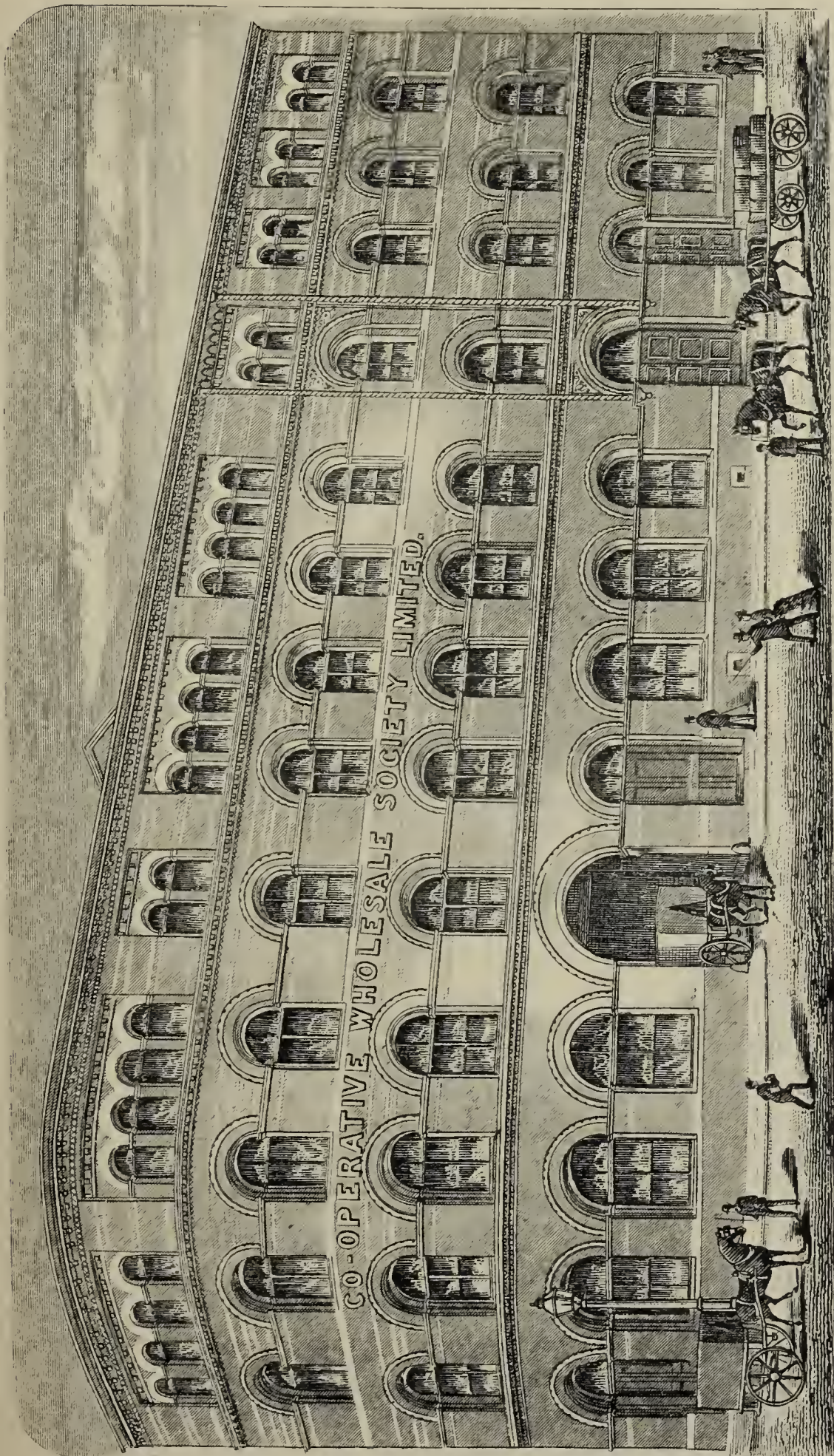




LEEDS, 33, CALL LANE.

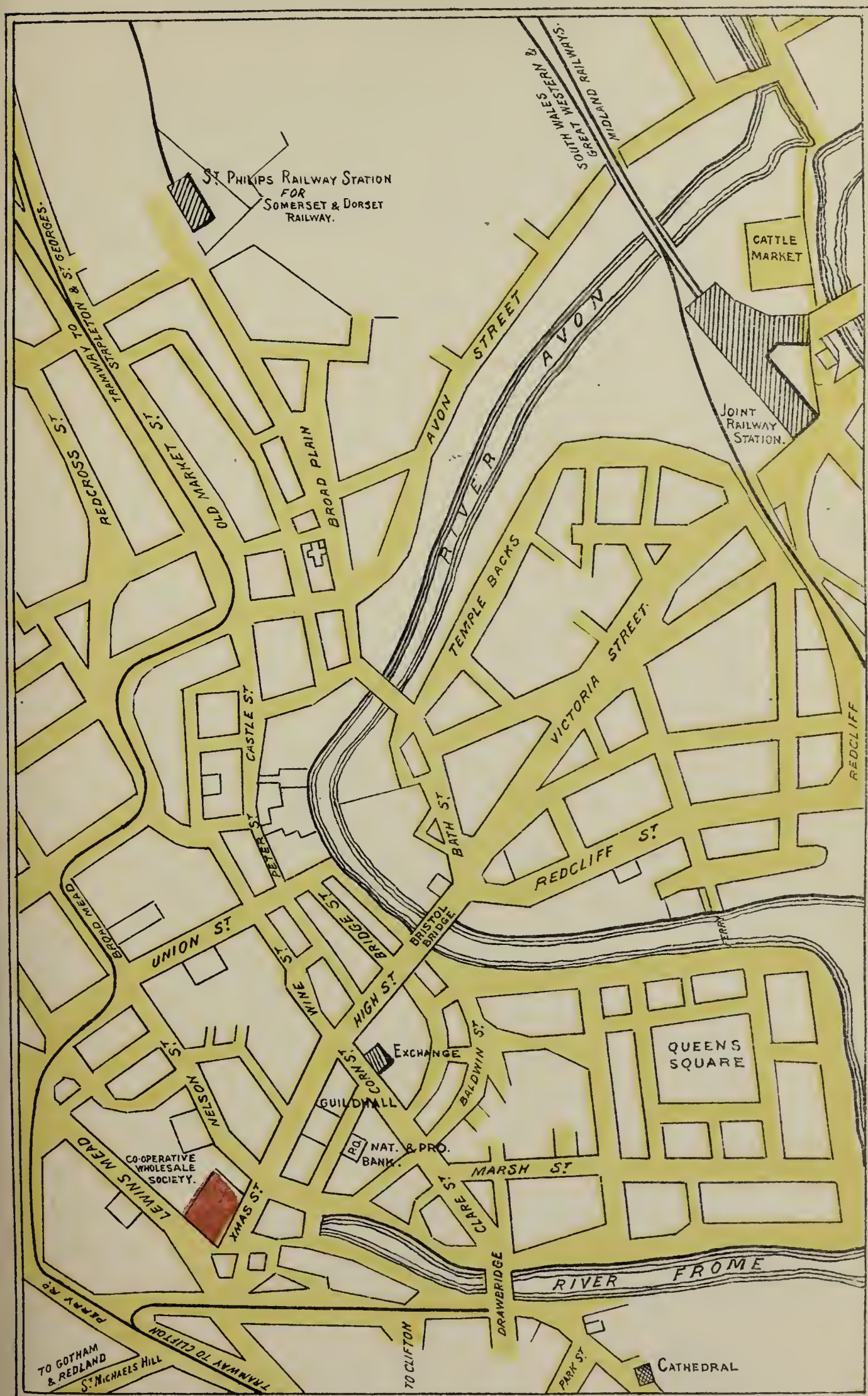
PLAN OF LEEDS,
 SHOWING THE MOST DIRECT ROUTE TO THE CO-OPERATIVE WHOLESALE SOCIETY'S SALE AND
 SAMPLE ROOM, FROM THE RAILWAY STATIONS AND PRINCIPAL PLACES.





BRISTOL DEPOT,
CHRISTMAS STREET.—SEE PAGE 46.

SHOWING THE MOST DIRECT ROUTE TO THE CO-OPERATIVE WHOLESALE SOCIETY'S BRISTOL
DEPOT, FROM THE RAILWAY STATIONS AND PRINCIPAL PLACES.



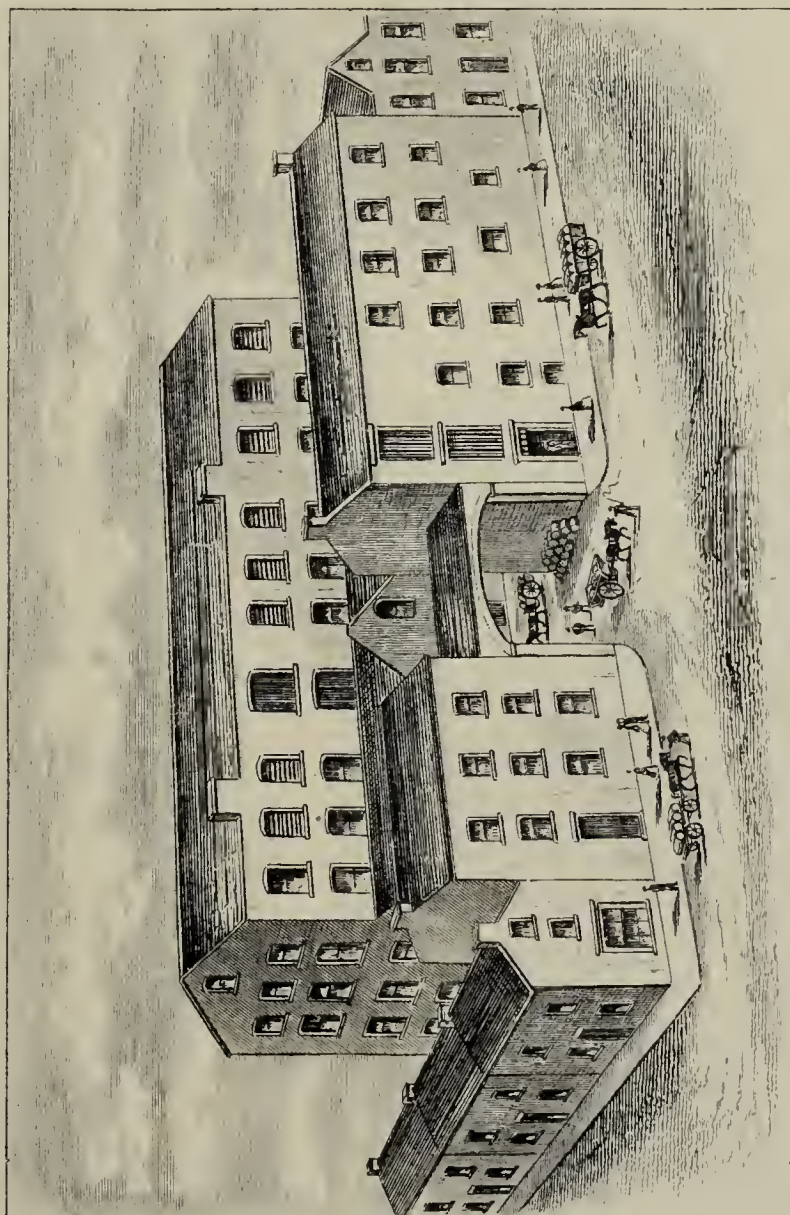


LIVERPOOL WAREHOUSES, TEMPLE LANE.

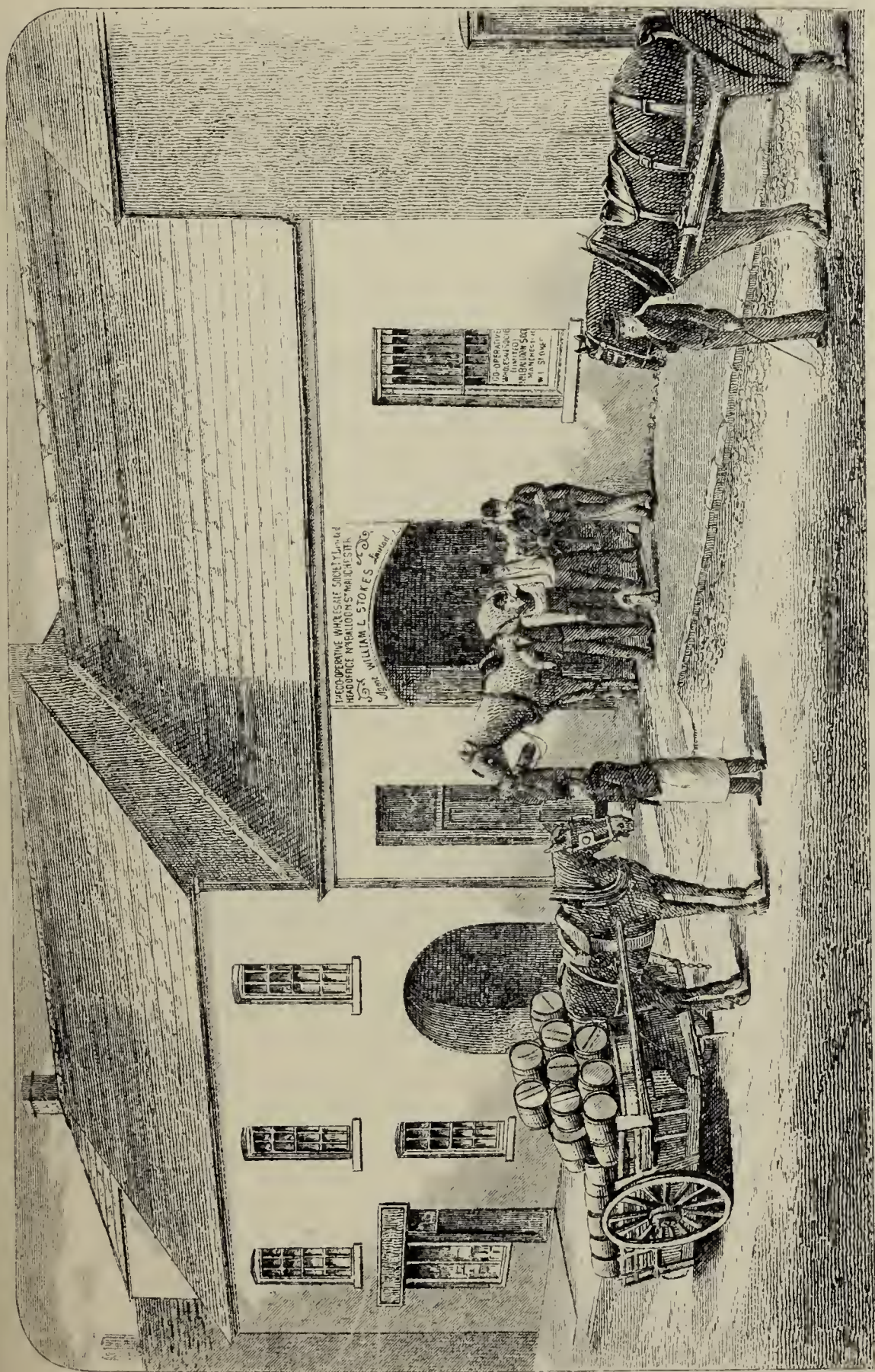
OFFICE: 7, VICTORIA STREET.



NEW YORK PRODUCE EXCHANGE, BROADWAY, NEW YORK,
IN WHICH THE SOCIETY'S OFFICES ARE SITUATE.



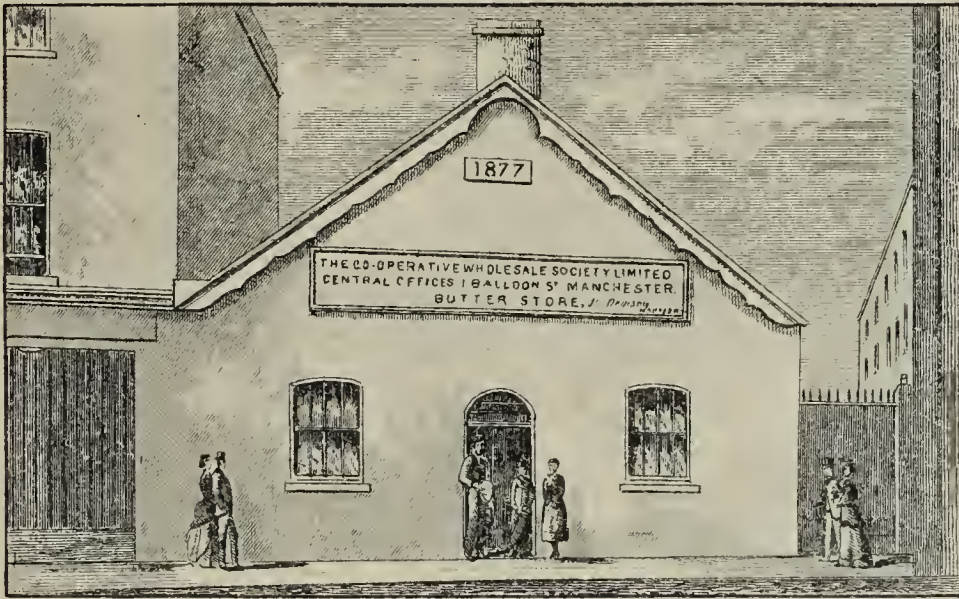
CORK BRANCH,
JOHN STREET, CORK, IRELAND.



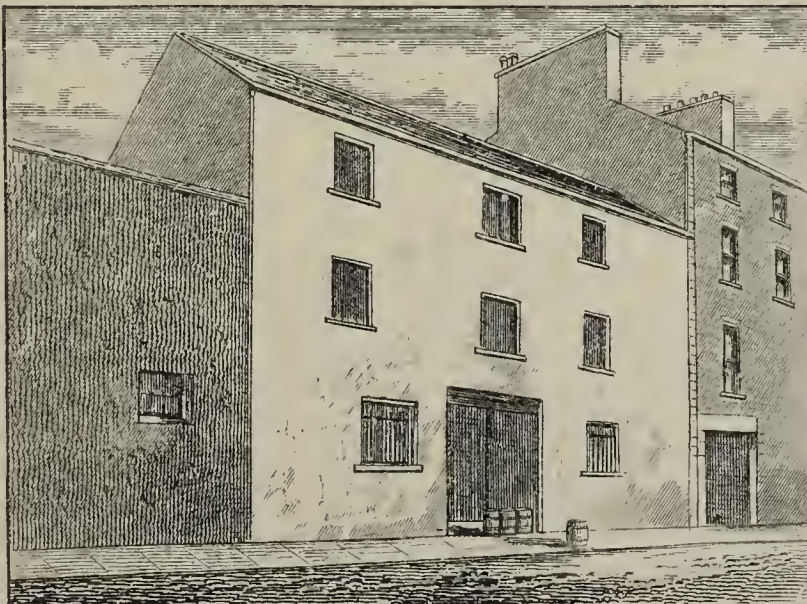
LIMERICK BRANCH,
MULGRAVE STREET, LIMERICK, IRELAND.



KILMALLOCK BRANCH,
KILMALLOCK, IRELAND.



TRALEE BRANCH.
TRALEE, IRELAND.



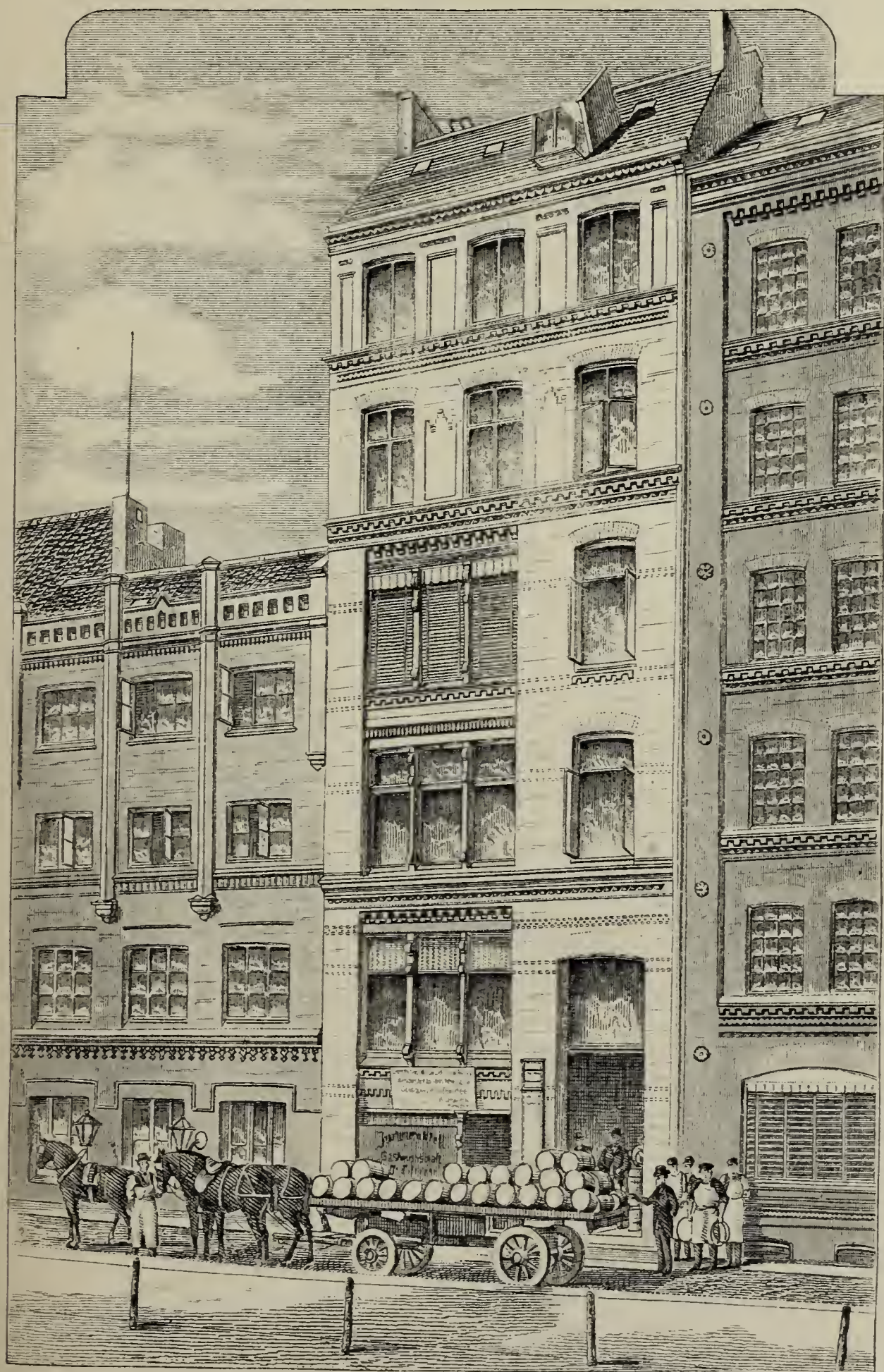
WATERFORD BRANCH.



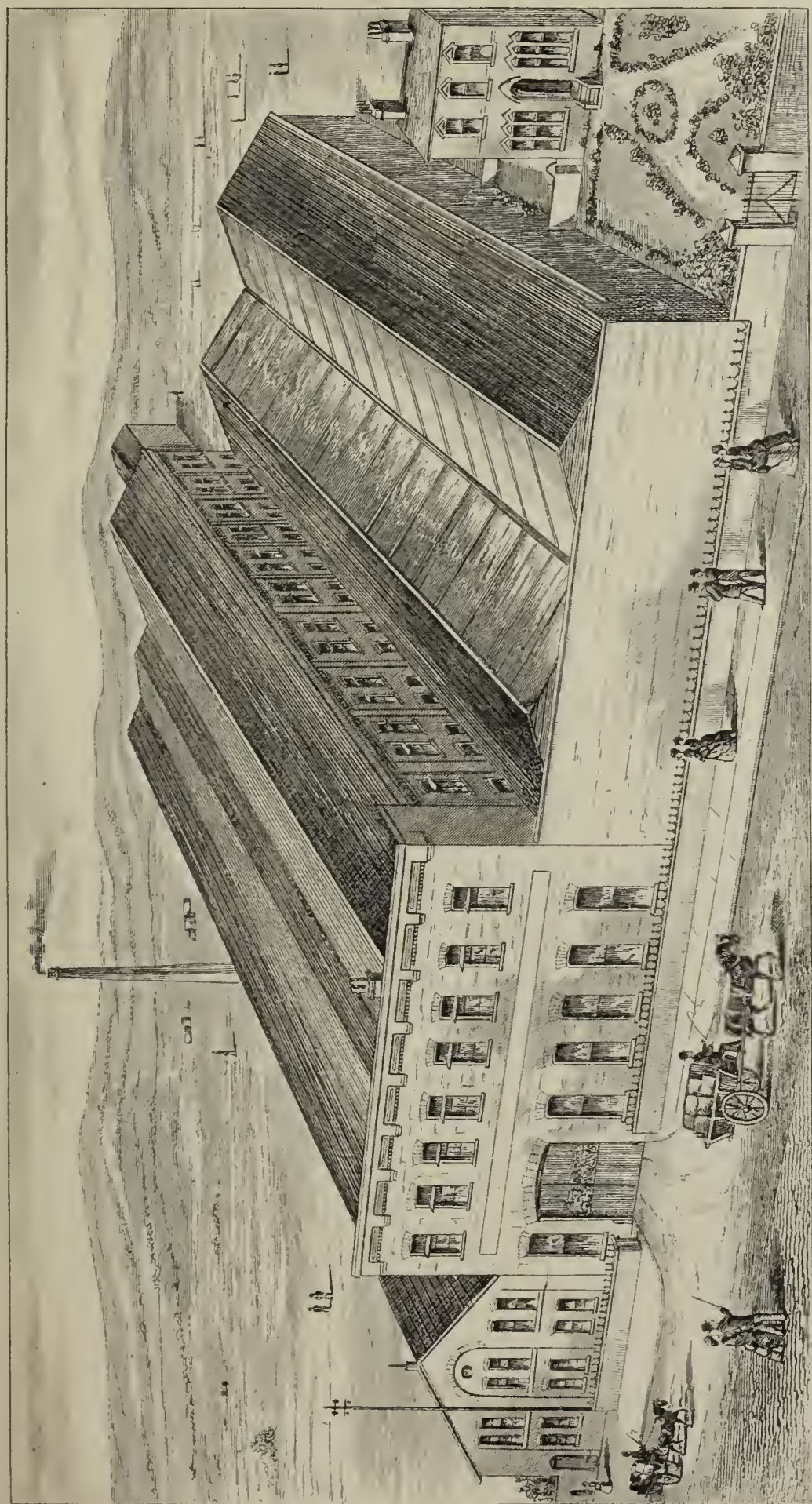
ARMAGH BRANCH.



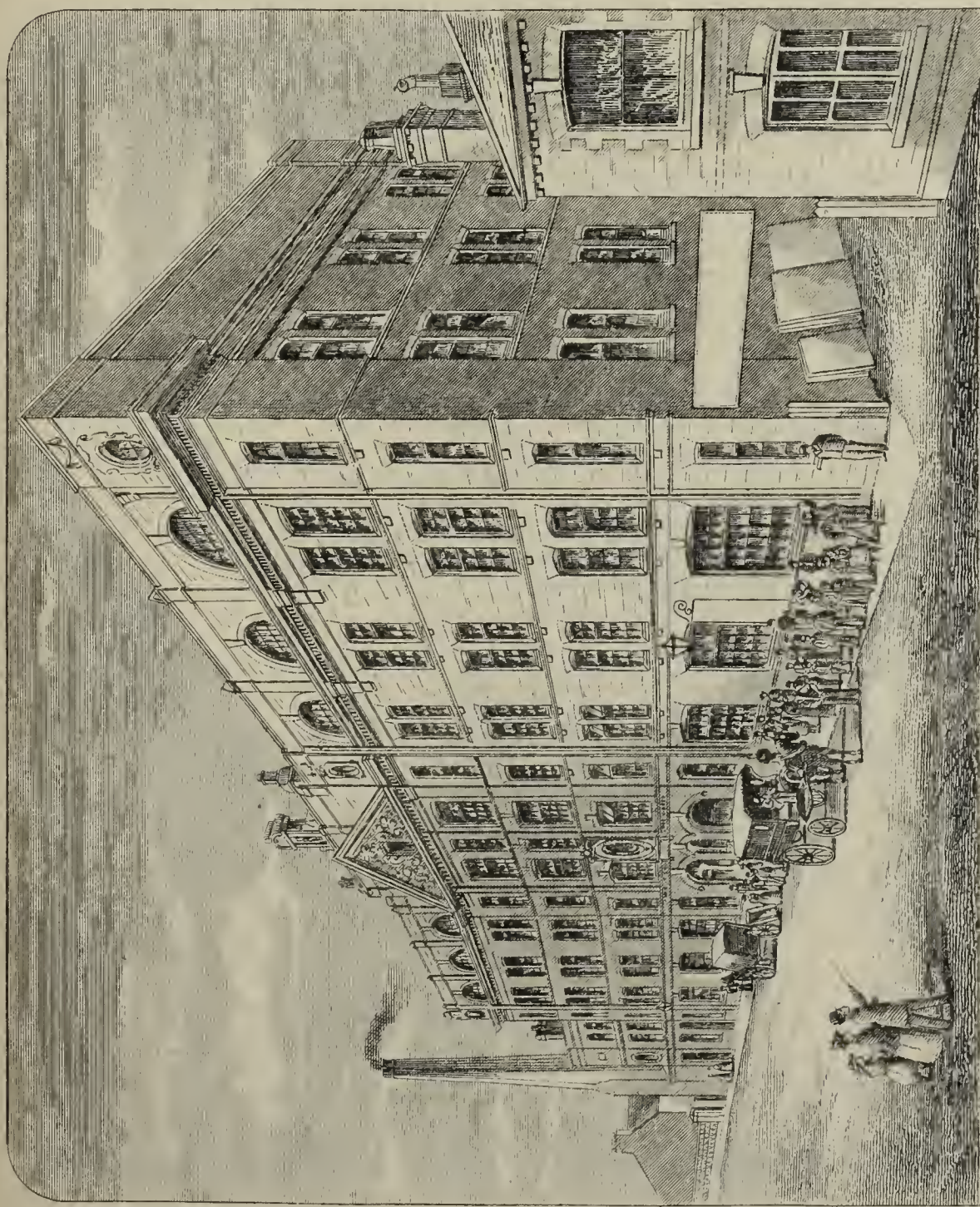
COPENHAGEN BRANCH,
HAVNEGADE, 41.



HAMBURG BRANCH,
9, THEERHOF.



CRUMPSALL BISCUITS AND SWEETS AND DRY AND SOFT SOAP WORKS,
LOWER CRUMPSALL, NEAR MANCHESTER.—SEE PAGES 25, 46, 60, AND 77.

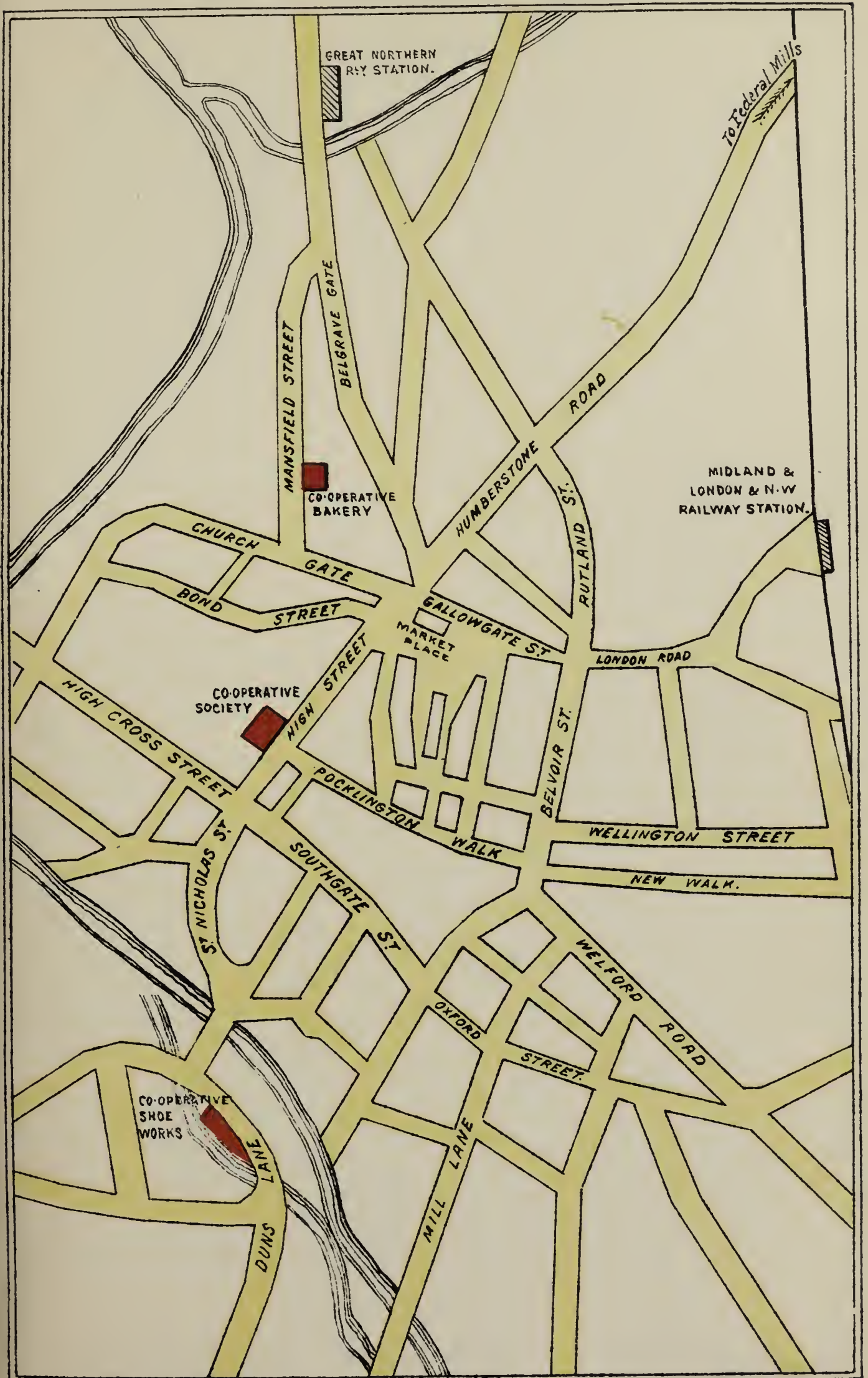


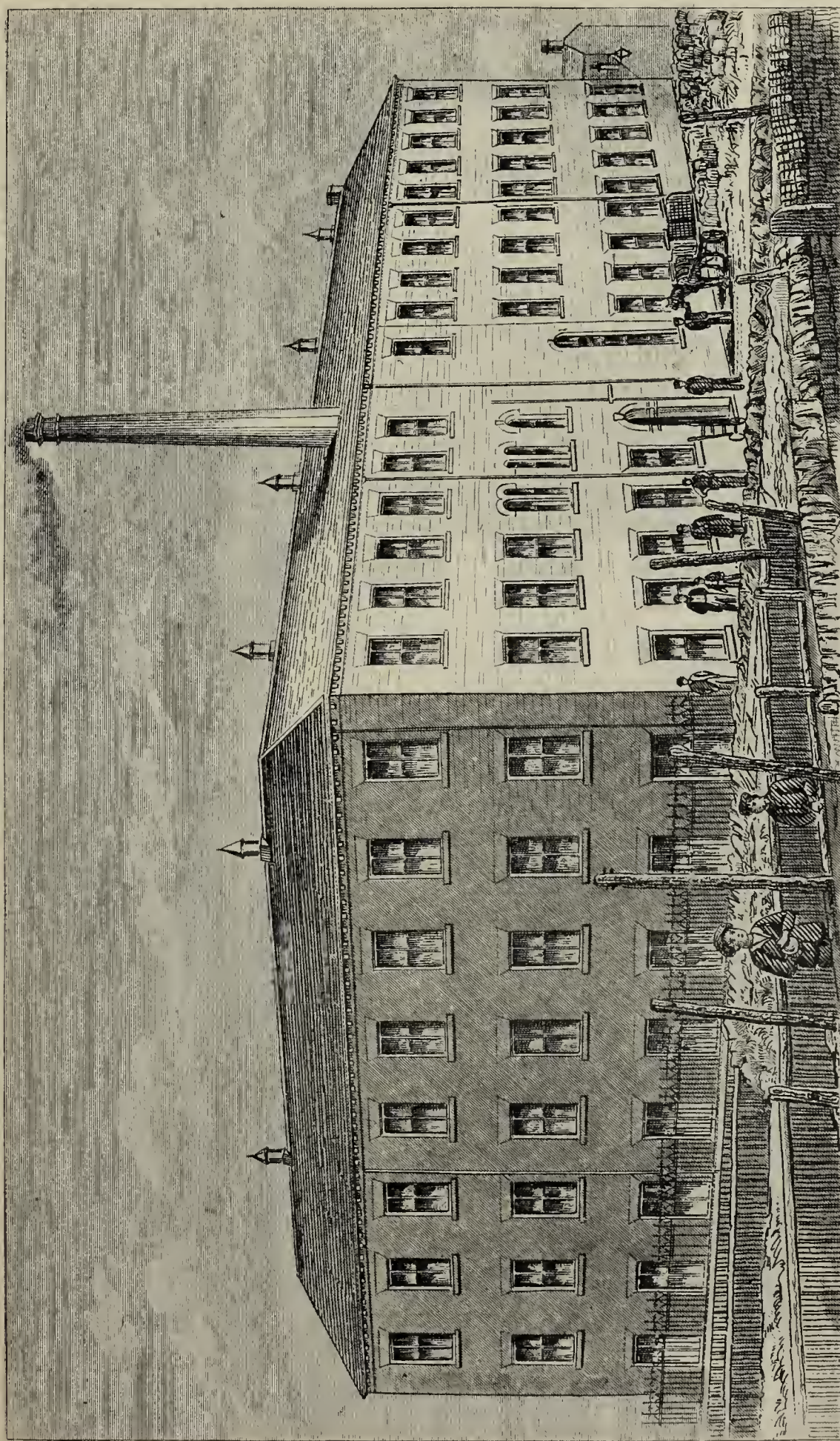
LEICESTER BOOT AND SHOE WORKS.

SEE PAGES 30, 46, 64, AND 78.

PLAN OF LEICESTER,

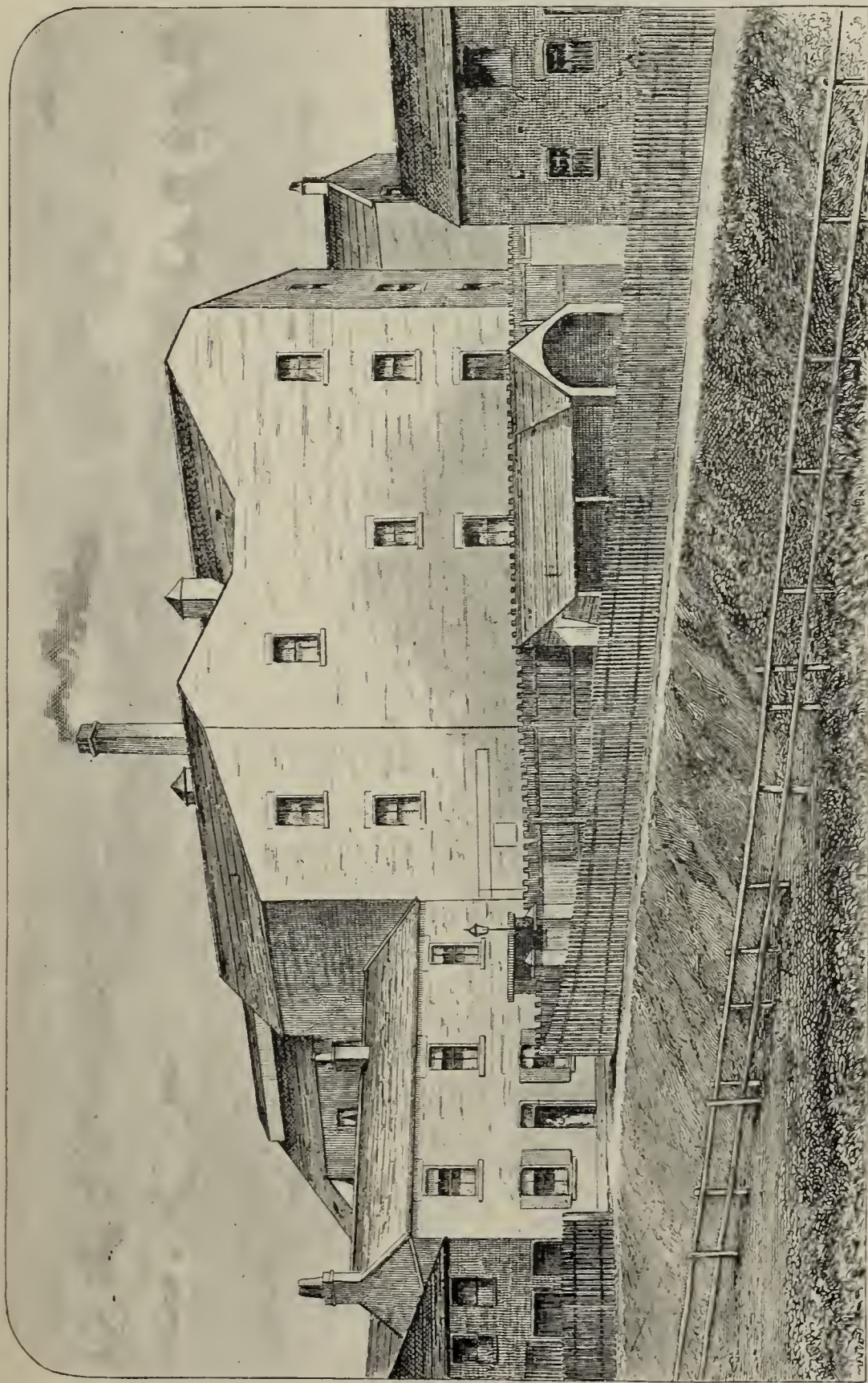
SHOWING THE MOST DIRECT ROUTE TO THE CO-OPERATIVE WHOLESALE SOCIETY'S BOOT AND SHOE WORKS, FROM THE RAILWAY STATIONS AND PRINCIPAL PLACES.





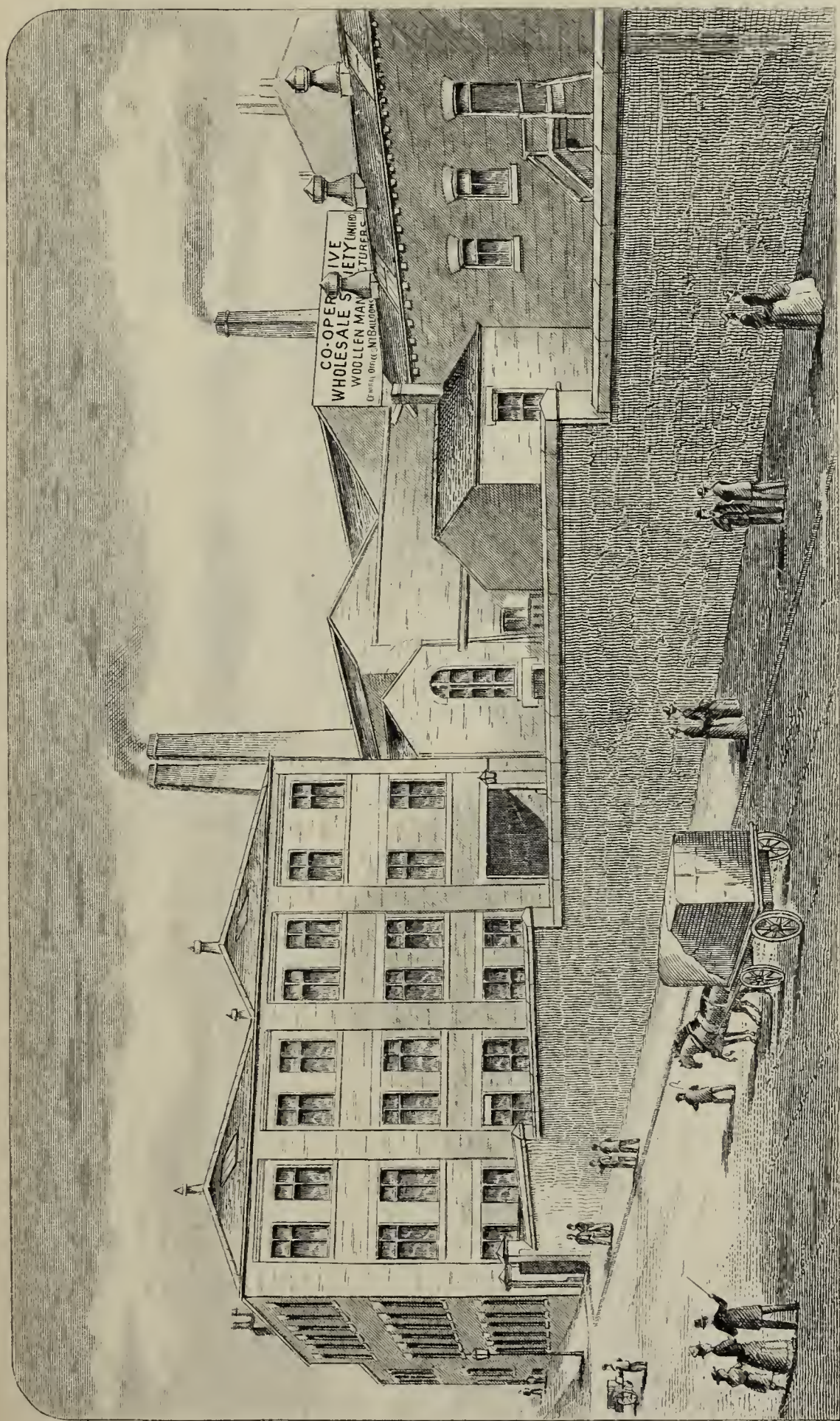
HECKMONDWIKE BOOT AND SHOE WORKS.

SEE PAGES 33, 46, 62, 79.

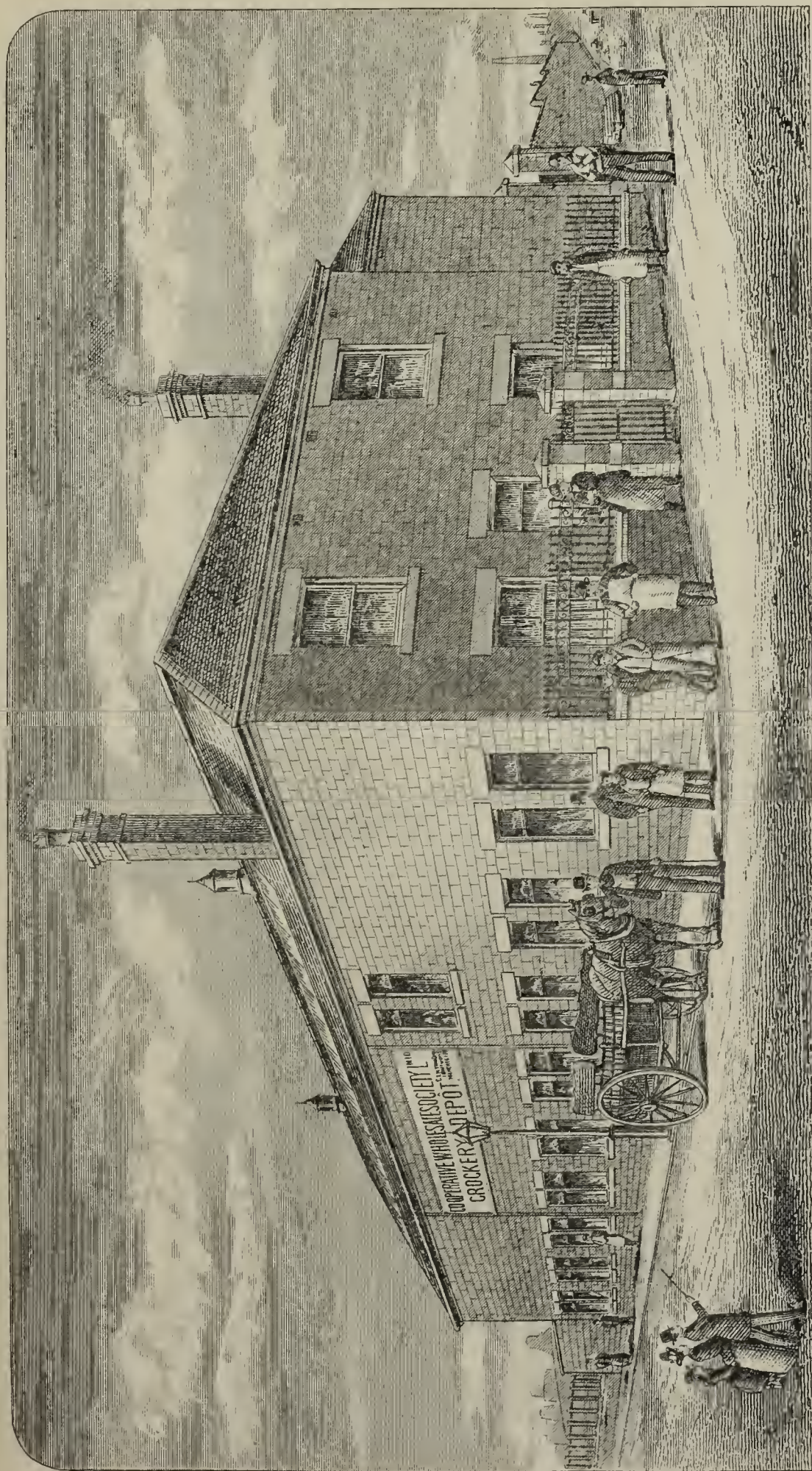


DURHAM SOAP WORKS.

SEE PAGES 34, 46, 68, AND 78.



LIVINGSTONE MILL, BATLEY,
WOOLLEN CLOTH WORKS AND READY-MADE DEPARTMENT.
SEE PAGES 35, 46, AND 70.

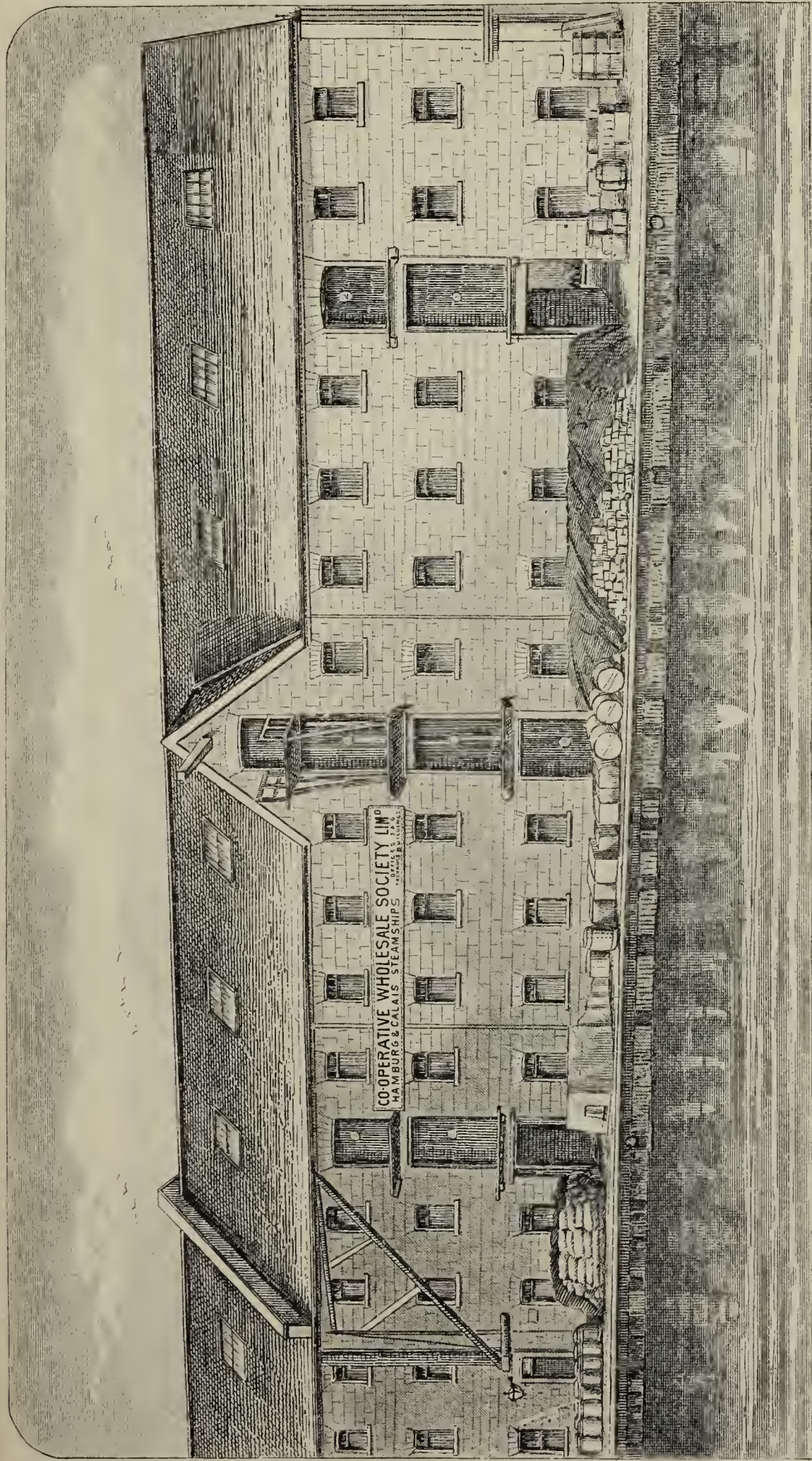


LONGTON CROCKERY DEPOT.

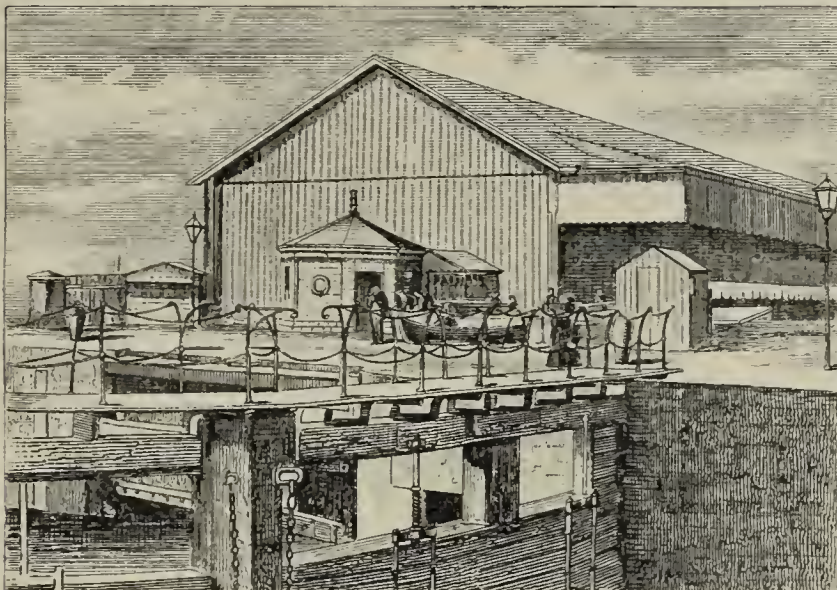
SEE PAGES 80, 46, AND 71.



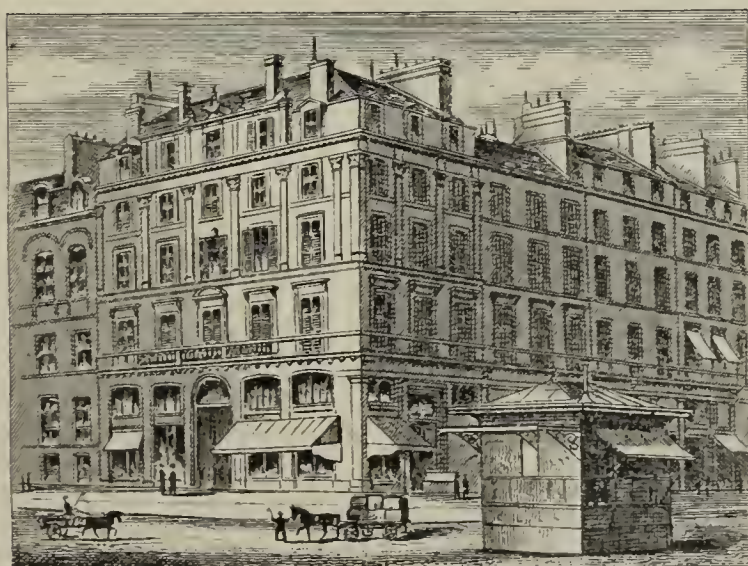
GOOLE OFFICES.



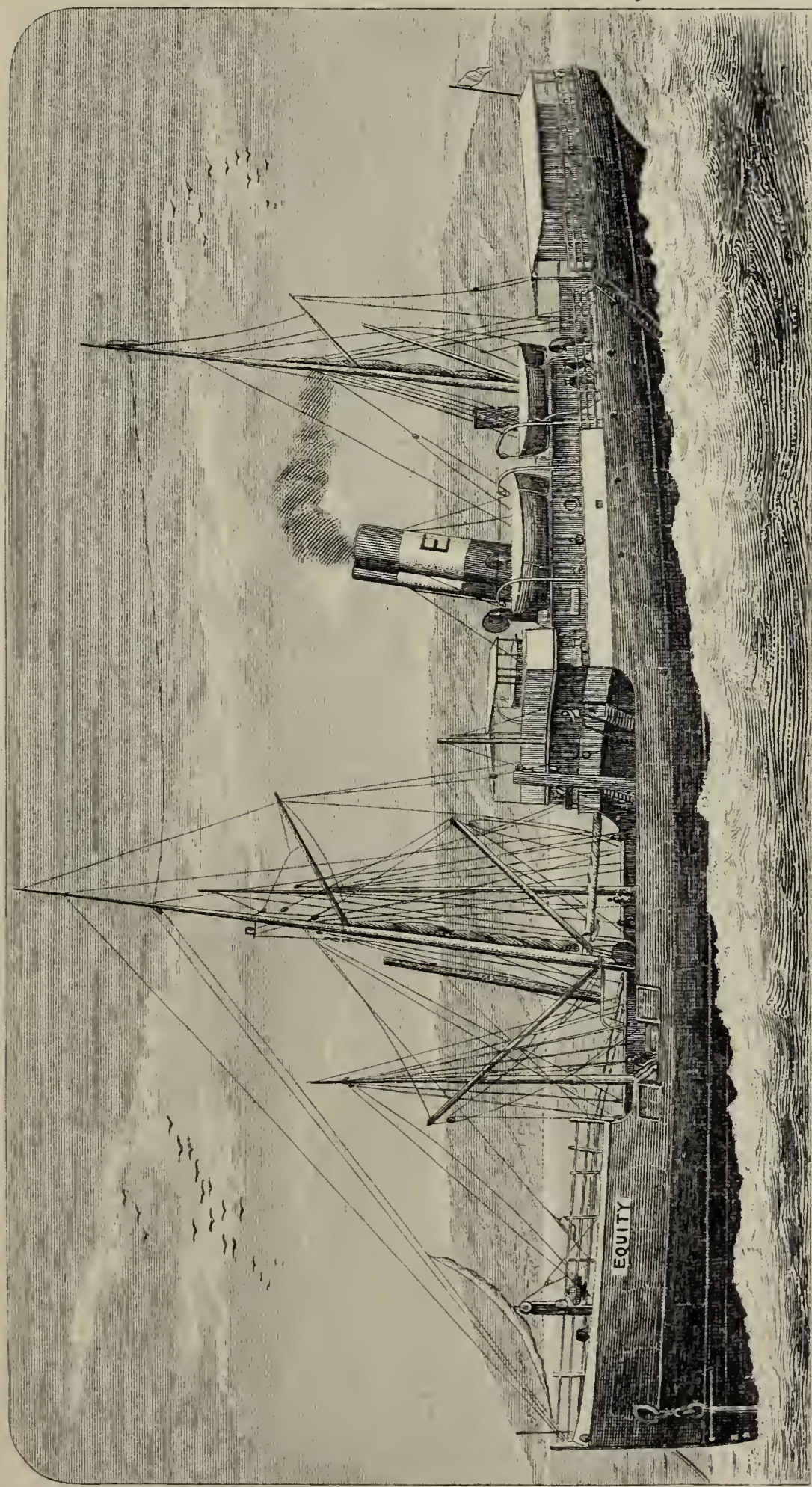
GOOLE WAREHOUSE.



GARSTON OFFICES,
WEST SIDE, NEW DOCK, GARSTON, NEAR LIVERPOOL.

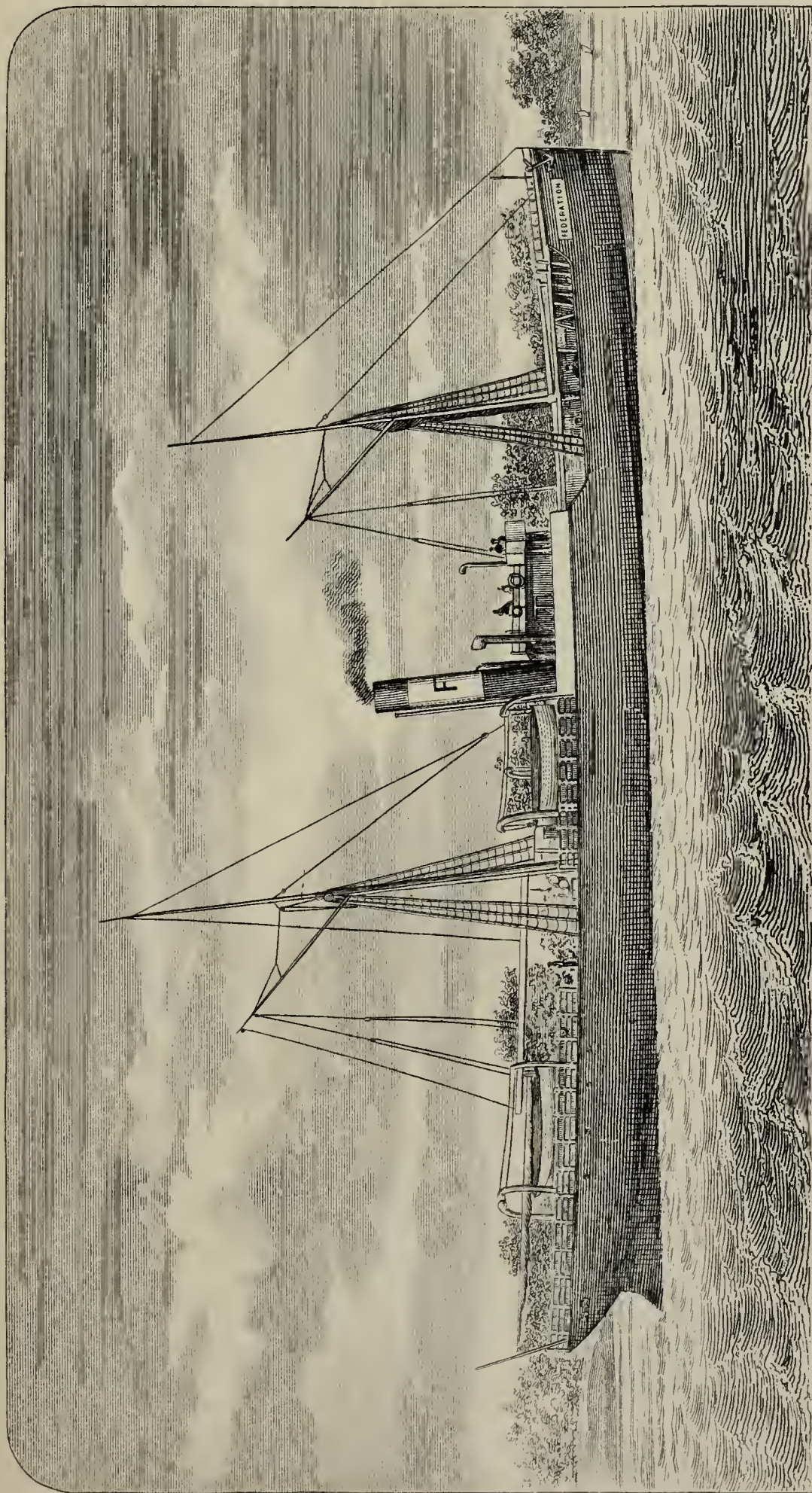


ROUEN OFFICES,
2, RUE JEANNE D'ARC, ROUEN, FRANCE.

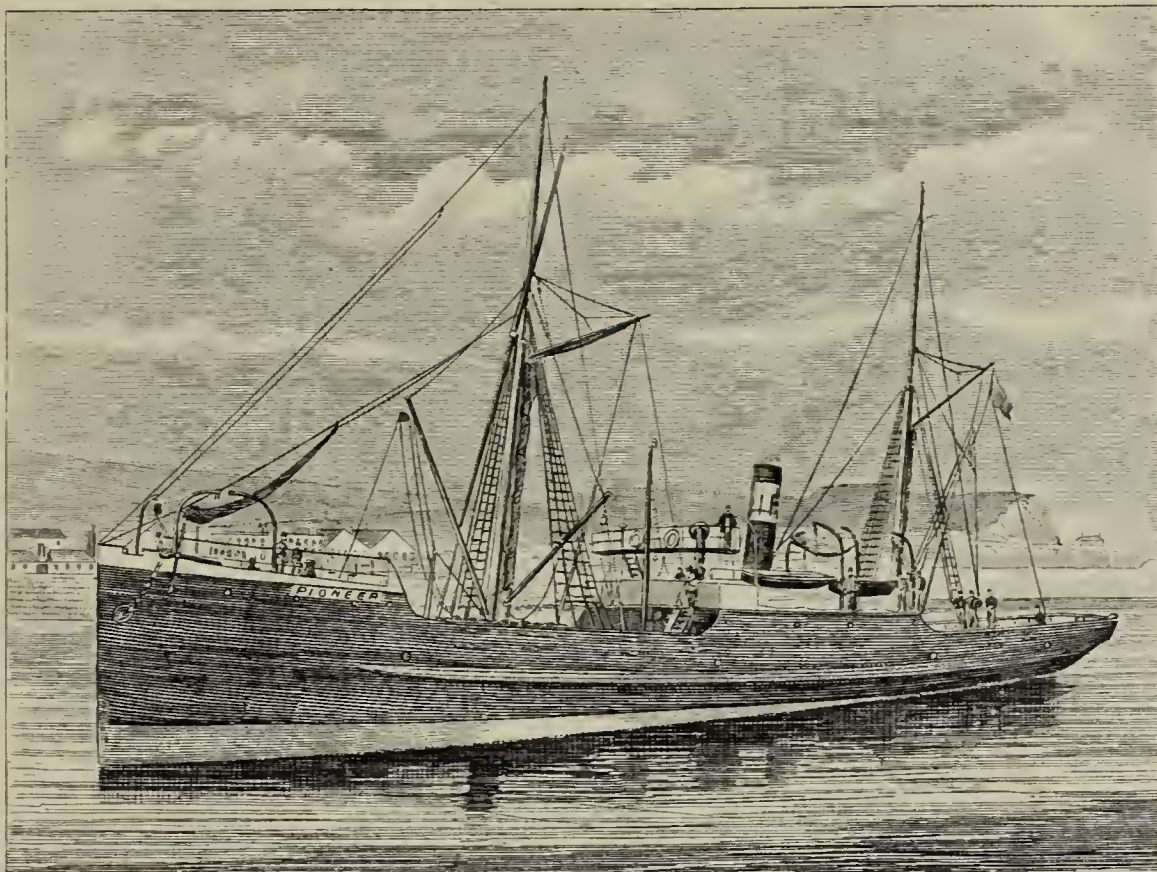


S.S. "EQUITY."

GOOLE-HAMBURG LINE.—SEE PAGES 40 AND 46.



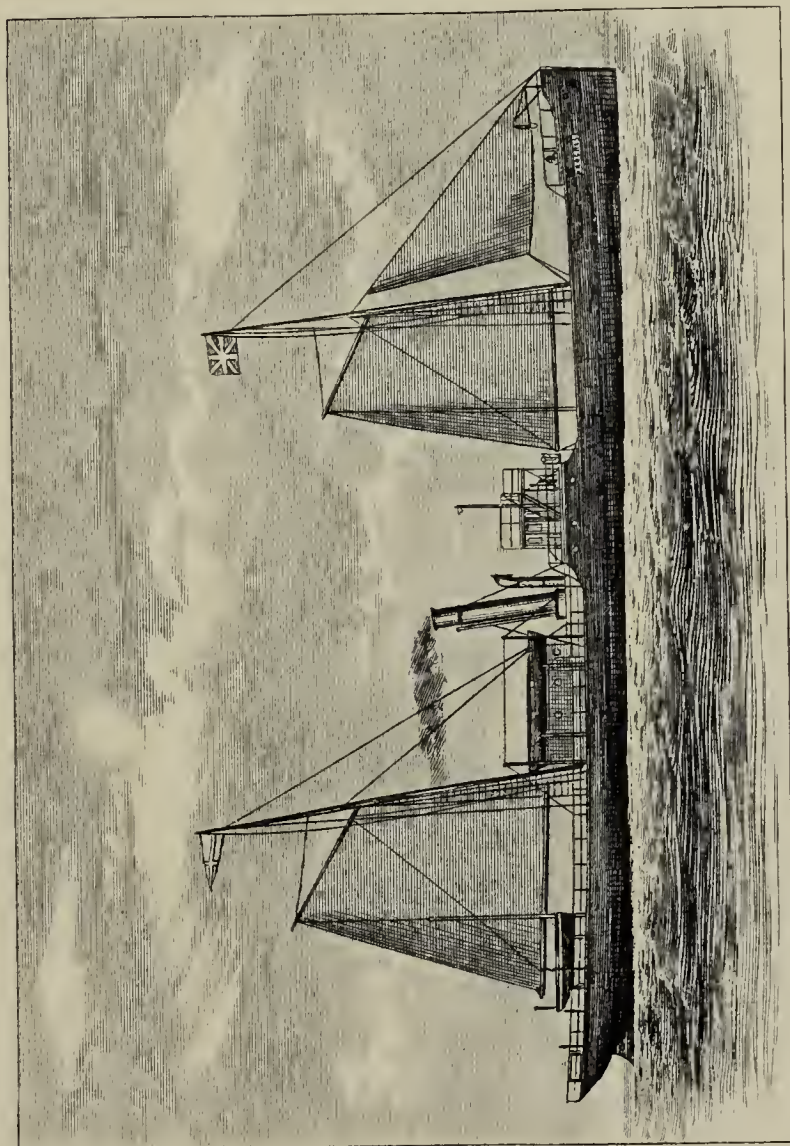
S.S. "FEDERATION."
GOOLE-HAMBURG LINE.—SEE PAGES 40 AND 46.



S.S. "PIONEER."
GARSTON-ROUEN LINE.—SEE PAGES 38 AND 46.



S.S. "UNITY."
GOOLE-HAMBURG LINE.—SEE PAGES 40 AND 46.



S.S. "PROGRESS."
GOOLE-CALAIS LINE.—SEE PAGES 39 AND 46.

THE
OF THE
IN THE

THE
Co-operative Wholesale Society
 LIMITED.

Enrolled August 11th, 1863, under the Provisions of the Industrial and Provident Societies Act, 25 and 26 Vict., cap. 87, sec. 15, 1862.

Business commenced March 14, 1864. Shares, £5 each, Transferable.

CENTRAL OFFICES, BANK, AND GROCERY AND PROVISION WAREHOUSE:

BALLOON STREET, MANCHESTER.

DRAPERY, WOOLLEN CLOTH, AND READY-MADES WAREHOUSES:

DANTZIC STREET, MANCHESTER.

BOOT AND SHOE AND FURNITURE WAREHOUSES:

HOLGATE STREET, MANCHESTER.

BRANCHES:

WATERLOO STREET, NEWCASTLE-ON-TYNE, AND LEMAN STREET,
LONDON, E.

PURCHASING AND FORWARDING DEPOTS:

ENGLAND: LIVERPOOL, LEEDS, BRISTOL, NOTTINGHAM, LONGTON,
GOOLE, AND GARSTON.

IRELAND: CORK, LIMERICK, KILMALLOCK, WATERFORD,
TRALEE, AND ARMAGH.

AMERICA: NEW YORK. FRANCE: CALAIS AND ROUEN.

DENMARK: COPENHAGEN. GERMANY: HAMBURG.

BISCUIT AND SWEET WORKS, AND DRY AND SOFT SOAP WORKS:

CRUMPSALL, NEAR MANCHESTER.

BOOT AND SHOE WORKS: LEICESTER AND HECKMONDWIKE.

SOAP WORKS: DURHAM.

WOOLLEN CLOTH WORKS AND } LIVINGSTONE MILL, BATLEY.
 READY-MADE DEPARTMENT: }

COCOA AND CHOCOLATE WORKS: 116, LEMAN STREET, LONDON.

SHIPOWNERS AND SHIPPERS:

BETWEEN GARSTON AND ROUEN; GOOLE AND CALAIS;
GOOLE AND HAMBURG.

STEAMSHIPS OWNED BY THE SOCIETY:

“PIONEER,” “UNITY,” “PROGRESS,” “FEDERATION,” “EQUITY,”
AND “LIBERTY.”

BANKERS:

THE MANCHESTER AND COUNTY BANK LIMITED.

THE LONDON AND COUNTY BANK.

THE NATIONAL PROVINCIAL BANK OF ENGLAND.

THE MANCHESTER AND LIVERPOOL DISTRICT BANK.

THE LANCASHIRE AND YORKSHIRE BANK.

THE UNION BANK OF MANCHESTER.

GENERAL COMMITTEE.

PRESIDENT:	SECRETARY:
MR. J. T. W. MITCHELL, 15, John Street, Rochdale.	MR. THOMAS SWANN, Beech Villa, James Street, Masborough.
MR. WILLIAM BATES .....Green Lane, Patricroft.	
MR. THOMAS BLAND.....Rashcliffe, Huddersfield.	
MR. E. HIBBERT .....7, Wicken Tree Lane, Failsworth.	
MR. JAMES HILTON .....165, Ashton Road, Oldham.	
MR. THOMAS HIND .....3, Grey Friars, Leicester.	
MR. JOHN LORD .....16, Steiner Street, Accrington.	
MR. JAMES LOWNDS.....92, Catherine Street, Ashton-under-Lyne.	
MR. ALFRED NORTH.....Mount Pleasant, Batley.	
MR. H. C. PINGSTONE .....Market Street, Manchester.	
MR. JOHN SHILLITO.....17, Cavendish Terrace, Halifax.	
MR. JOHN STANSFIELD ....Jeremy Lane, Heckmondwike.	
MR. SAMUEL TAYLOR .....52, Castle Street, Bolton.	

NEWCASTLE BRANCH COMMITTEE.

CHAIRMAN:	SECRETARY:
MR. GEORGE SCOTT, Co-op. Society, Newbottle, Fencehouses, Durham.	MR. JOHN THIRLAWAY, 16, Grasmere Street, Gateshead.
MR. J. ATKINSON .....12, Mutual Street, Wallsend, nr. Ne.-on-Tyne.	
MR. MATTHEW BATES.....Blaydon Burn, Blaydon-on-Tyne.	
MR. WILLIAM GREEN .....Co-operative Society, Clay Path, Durham.	
MR. THOMAS SHOTTON ....Cemetery Road, Blackhill, Durham.	
MR. RICHARD THOMPSON ..9, Garden Place, Bishopwearmouth, Sunderland.	
MR. T. TWEDDELL.....Cleveland Terrace, West Hartlepool.	

LONDON BRANCH COMMITTEE.

CHAIRMAN:	SECRETARY:
MR. GEO. SUTHERLAND, 78, Maxey Road, Plumstead.	MR. HENRY PUMPHREY, Paddock Terrace, Lewes.
MR. JOSEPH CLAY .....Stratton Road, Gloucester.	
MR. GEO. HAWKINS .....53, Kingston Road, Oxford.	
MR. GEORGE HINES .....Croft Street, Ipswich.	
MR. T. E. WEBB .....Co-operative Society, 1, Plough Lane, York Road, Battersea, London, S.W.	
MR. H. ELSEY .....9, Linwood Terrace, Lawrence Road, Southsea.	
MR. J. F. GOODEY.....Newtown Lodge, Colchester.	

AUDITORS.

MR. THOS. J. BAYLIS, Rotherham.	MR. JAMES E. LORD, Rochdale.
MR. THOMAS WOOD, Manchester.	MR. ISAAC HAIGH, Barnsley.

OFFICERS OF THE SOCIETY.

ACCOUNTANT.

MR. THOMAS BRODRICK, Eccles.

CASHIER.

MR. A. GREENWOOD, Rochdale.

BUYERS, SALESMEN, &c.

MANCHESTER—Grocery and Provisions:

Mr. ISAAC TWEEDALE.

Mr. GEORGE GARLICK.

Mr. THOMAS PEARSON.

Mr. WILLIAM WROOT.

MANCHESTER—Drapery:

Mr. JAMES FLETCHER.

Mr. JOHN SHARROCKS.

Mr. WILLIAM T. ALLITT.

Mr. JOHN T. OGDEN.

MANCHESTER—Woollen Cloth	Mr. HENRY HADDOW.
„ Boot and Shoe	Mr. HENRY JACKSON.
„ Furniture	Mr. JOSEPH ATKIN.
„ Traveller—Grocery and Provisions	Mr. R. TURNER.
„ „ Pro. Societies and Drapery	Mr. JOS. PICKERSGILL.
SHIPPING DEPARTMENT—General Manager	Mr. CHAS. R. CAMERON.
LONDON—Tea, Coffee, and Cocoa	Mr. CHARLES FIELDING.
LIVERPOOL—Grocery and Provisions	Mr. ARTHUR W. LOBB.
LEEDS—Saleroom	Mr. JOSEPH HOLDEN.
NOTTINGHAM—Saleroom	Mr. G. T. TOWNSEND.
HUDDERSFIELD—Saleroom	Mr. GEO. BARLASS.
LONGTON—Crockery Depôt	Mr. J. RHODES.
NEWCASTLE—Chief Clerk	Mr. H. R. BAILEY.
„ Grocery and Provisions	Mr. ROBT. WILKINSON.
„ „	Mr. T. WEATHERSTONE.
„ Drapery	Mr. JOHN McKENZIE.
„ Boot and Shoe	Mr. O. JACKSON.
„ Furniture and Hardware	Mr. J. W. TAYLOR.
LONDON—Grocery and Provisions	Mr. BENJAMIN JONES.
„ „	Mr. WM. OPENSHAW.
„ Drapery	Mr. F. G. WADDINGTON.
„ Boots and Shoes	Mr. ALFRED PARTRIDGE.
„ Furnishing	Mr. F. E. ODDY.
„ Chief Clerk	Mr. WILLIAM STRAWN.
BRISTOL DEPÔT	Mr. THOS. FOULKES.
CORK—Butter	Mr. WILLIAM H. STOTT.
LIMERICK—Butter	Mr. WILLIAM L. STOKES.
KILMALLOCK „	Mr. THOS. G. O'SULLIVAN.
WATERFORD „	
TRALEE—Butter and Eggs	Mr. JAMES DAWSON.
ARMAGH „	Mr. J. HOLLAND.
NEW YORK, AMERICA—Cheese, &c.	Mr. JOHN GLEDHILL.
„ „	Mr. JAMES M. PERCIVAL.
COPENHAGEN, DENMARK—Butter, Flour, &c.	Mr. JOHN ANDREW.
HAMBURG—Butter, Flour, &c.	Mr. WM. DILWORTH.
ROUEN, FRANCE Shipping and Forwarding Depôt	Mr. JAMES MARQUIS.
GOOLE „	Mr. W. J. SCHOFIELD.
CALAIS „	Mr. WILLIAM HURT.
LOWER CRUMPSALL BISCUIT WORKS	Mr. THOMAS HAYES.
LEICESTER BOOT AND SHOE WORKS	Mr. JOHN BUTCHER.
HECKMONDWIKE BOOT AND SHOE WORKS	Mr. J. W. HEMMINGS.
DURHAM SOAP WORKS	Mr. J. E. GREEN.
BATLEY WOOLLEN CLOTH WORKS	Mr. S. BOOTHROYD.
„ READY-MADE DEPARTMENT	Mr. WILLIAM UTTLEY.
„ „ Traveller	Mr. J. STEAD.

NUMBER OF EMPLOYÉS, SEPTEMBER, 1889.

Manchester—General, Drapery, Boot and Shoe, and Furnishing Offices ..	140
„ Cashier's Office.....	11
„ Grocery Department	109
„ Drapery „	55
„ Woollen Cloth „	57
„ Boot and Shoe „	19
„ Furnishing „	20
„ Shipping „	3
„ Building „	74
„ Dining-room Department	6
„ Other „	15
<hr/>	
Total Manchester	509
Newcastle Branch	192
„ Building Department	146
London Branch	130
„ Building Department	28
„ Tea „	227
„ Stables.....	7
Leeds Saleroom	3
Nottingham Saleroom	1
Bristol Depot	16
Liverpool Branch—Grocery and Shipping	16
Longton—Crockery Department	11
Irish Branches	28
Rouen Branch	4
Goole „	10
Calais „	4
Garston „	2
New York Branch	6
Copenhagen „	5
Hamburg	4
Crumpsall Biscuit Works	137
Leicester Shoe „	1105
Enderby.....	125
Heckmondwike Shoe Works	170
„ Currying Department	43
Durham Soap Works	14
Batley Woollen Mill	98
„ „ Ready Mades	66
Steamship “Pioneer”	14
„ “Unity”	15
„ “Progress”	13
„ “Federation”	18
„ “Equity”	19
<hr/>	
Total.....	3186

TERMS OF MEMBERSHIP.

TRADE DEPARTMENT.

For the information of Societies and Companies not already purchasers from or members of this Society, we give below—(1) our requirements on opening new accounts; (2) particulars of trade terms; (3) terms and conditions of membership; and (4) a few of the advantages accruing from membership.

Any further information will gladly be given on application.

(1) NEW ACCOUNTS.

Societies desiring to open accounts are requested to furnish us with a copy each of their registered rules and latest balance sheet.

If a balance sheet has not been prepared, then the following information should be sent, viz., the number of members; amount of paid-up share capital; whether credit is allowed, and if so, to what extent; the amount of business done, or expected to be done per week.

(2) TRADE TERMS.

With the first order sufficient cash must be remitted to cover the estimated value of the goods ordered; afterwards payment must be made within seven days from date of invoice; all accounts are rendered strictly net.

Our business is conducted on these terms, with *registered* Co-operative Societies and Companies only.

Societies in process of formation and whose rules are not yet registered can be supplied with goods on payment of cash with each order.

(3) TERMS AND CONDITIONS OF MEMBERSHIP.

The following extracts from our Rules contain the principal features in connection with membership:—

(a) ADMISSION OF MEMBERS.—(Extract from Rule 5.)

The members of this society shall consist of such co-operative societies or companies (registered under the Industrial and Provident Societies Act, 1876, or under the Companies Acts, with limited liability, or under any law of the country where they are situate, whereby they acquire the right of trading as a body corporate, with limited liability) as have been admitted by the general committee, and approved by a majority of delegates present at a general meeting of the society. An application for shares shall be made by a resolution of some general or committee meeting of the society or company making the application, contained in writing and attested by the signatures of the secretary and three of its members; every society or company making an application for shares shall state the number of its members, and take up not less than one £5 share for every ten members, and agree to increase the number annually as its members increase, making the return of such increase at the time and in accordance with its return to the Registrar.

(b) CAPITAL—HOW PAID UP.—(Extract from Rule 10.)

The capital of this society shall be raised in shares of five pounds each, which shall be transferable only. Every society, on its admission, shall pay the sum of not less than one shilling on each share taken up. Each five pounds so paid shall constitute one fully paid-up share; but no dividend or interest shall be withdrawn by members until their shares are paid up. Any member may pay up shares in advance. After having received the consent of a special meeting, the whole or any part of the share capital may be called up by the general committee on giving notice to that effect.

(c) FORM OF APPLICATION FOR SHARES.

APPLICATION FOR SHARES.

Folio.....

The.....

Co-operative Society Limited.

TO THE DIRECTORS OF THE CO-OPERATIVE WHOLESALE
SOCIETY LIMITED, 1, BALLOON STREET, MANCHESTER.

Gentlemen,

*Whereas, by a Resolution of the.....
Co-operative Society Limited, passed by the*.....
at a Meeting held on the.....day of.....it was
resolved that the Society, which consists of.....Members,
agree to take up.....Shares (being One Share for every Ten
of our Members) in the Co-operative Wholesale Society Limited,
and annually to increase our Shares at the time and in accord-
ance with our return to the Registrar, and to accept such Shares
on the terms and conditions specified in your Rules.*

.....188

Attested by } *Three Members.*
..... }
..... }
..... *Secretary.*

* Members, Committee of Management, or Directors.

(4) ADVANTAGES ACCRUING FROM MEMBERSHIP.

(a) The liability of each society member is limited to the amount of its shares.

(b) Members of this Society receive double the rate of dividend on purchases to non-members.

(c) Share capital receives interest after the rate of £5 per cent per annum.

(d) Each society composing the "Wholesale" may nominate one representative for every 500 of its members to represent it at the General or Branch Quarterly Meetings, or other Special Meetings which may be convened from time to time, and thus have a direct influence and voice in the control and management of its affairs. The nomination and election of its officers for General and Branch Committees and Auditors are effected by means of nomination and voting papers, which are sent to all Shareholding Societies to be filled up.

(e) A merely nominal payment secures membership, a deposit of 1s. per share upon application being only required; the dividend on purchases and interest on share capital being credited to share account until paid up.

We trust that those societies not already federated with the "Wholesale" will at once join, and thus secure the advantages to themselves and the co-operative movement generally which its extensive and varied operations are intended to confer.

BUSINESS NOTICES.

ALL LETTERS TO BE ADDRESSED TO THE SOCIETY, AND NOT TO INDIVIDUALS.

WE would especially impress upon Societies' Managers and Secretaries the necessity of complying with the following regulations, in order to facilitate the despatch of Goods, to ensure promptitude in the answering and classification of letters, and to prevent disappointment.

LETTERS.

All letters must be addressed to the Society, and not to individuals.

Addressed Envelopes are supplied at cost price.

Communications for the following Departments, and relating to the subjects named, should always be made on separate forms or sheets of paper, viz.:—

- (1) Bank and Cashier's Department.
- (2) Accountants' Department.
- (3) Grocery and Provision Department—Orders only.
- (4) " " " Application for Samples only.
- (5) Drapery Department—Orders and Applications for Samples.
- (6) Boot and Shoe Department—Orders and Applications for Samples.
- (7) Woollen Cloth " " "
- (8) Furnishing Department—Orders and Applications for Samples.
- (9) Advices of Returns.
- (10) Claims, delays, complaints, &c., for all Departments.

Although each of the above classifications requires a separate form, they should all be enclosed under one cover, and addressed to the Society.

At the Central Office, in Manchester alone, upwards of 3,000 Letters and Orders are received daily. It is evident that to effectually deal with these communications some division into departments is absolutely necessary.

These classifications have therefore been adopted, and Societies are asked to assist by seeing that their communications are despatched in accordance therewith, as when subjects included in more than one of these divisions are dealt with on one form, much labour is involved in re-writing the portions required to be separated.

ORDERS FOR GOODS.

The name of the Society and the Station to which the Goods are to be forwarded should be written at the head of each order.

Orders should contain the Price or Brand of each Article wanted.

Delays would often be prevented by noticing in which column in the Price Lists (Manchester, Newcastle, London, &c.) the Goods are quoted, and posting the Orders direct to the Central, or branches named, as the case requires.

As regards "Direct Quotations," notwithstanding that there are many instances where minimum quantities are fixed, orders are frequently received for less than the stipulated quantities. This necessitates correspondence, and in cases of urgency entails inconvenience to Societies, which would be obviated by carefully noticing the Price List when ordering.

It is desirable that the Forms we have specially prepared should be used in sending Orders.

1. Grocery, Drapery, Woollens, and Furnishing Department, price 10d.
2. Tailoring (Bespoke), with instructions for measurement, price 10d.
3. Boot and Shoe Department, price 10d.
4. " " " (Bespoke), with instructions for measurement, price 1s.

Books containing 50 Forms, with Duplicates, will be sent on application.

Orders for each Department should be made out on separate forms.

CONSIGNMENT OF GOODS.

Whenever delays occur in the delivery of Goods, Societies will please communicate with the carrier at their end, in addition to informing us.

To prevent any misunderstanding as to who is responsible for the safe delivery of Goods, we would state that when Goods are Carriage Paid we undertake their safe delivery; but when the Carriage is not Paid, the Carrier is responsible to the Consignees, who, before taking delivery of any Goods, should carefully examine the same, and at once claim for any loss or damage sustained in transit.

EMPTIES.

Empty packages should be returned carefully packed, and fully and correctly consigned.

Each package should have a *label or direction card attached, stating the contents, the name of Society forwarding them, and the name and address of their destination.*

Empties should be returned direct to the manufacturer from whom the Goods were sent. When returned to Manchester or the Branches, additional expense and trouble are incurred in re-consigning them to their proper destination.

A few manufacturers pay carriage on returned empties; where this is done Societies will consign carriage forward, in all other cases carriage should be paid. A list of firms who pay carriage may be obtained on application at the Central Offices.

In all cases an advice giving full particulars of the empties returned (*viz.*, the kind, the quantity, the numbers, the price charged, and reference to invoice where charged) should be immediately posted to us, as unless this is done our rule is not to allow credit for them.

We have a book of 50 forms, with duplicates, specially prepared for this purpose, price 9d., which Societies are recommended to use.

The importance of carrying out these instructions will be seen when Societies are informed that the Railway Companies seldom make deliveries of empties until they have a complete load, and under such circumstances it is almost impossible to ascertain from what Societies they have been received, unless full particulars are given.

In many cases Societies do not fully carry out these instructions, consequently we are continually receiving empty packages which we are not able to credit because we do not know from whom they have been returned. This is a loss which we are desirous Societies should not incur; we therefore point it out to them so that the necessary precautions may be taken to avoid it.

GOODS CONSIGNED AS EMPTIES.

We cannot hold ourselves responsible for any Goods that may be returned consigned as empties, as any claim made on the Railway Companies for missing Goods under such circumstances would not be entertained.

STATEMENTS OF TRADE ACCOUNTS.

WEEKLY STATEMENTS

Are sent out to all Societies doing business with us, showing Total of Goods Invoiced, Cash Received, and Allowances made during the week, and Balance, if any, at the week end.

These statements afford a great check on Societies' books, and Secretaries are requested to compare each one as received with their books, and to report to us particulars in case of any discrepancy.

QUARTERLY STATEMENTS

Are issued immediately after our Books are made up for the Quarter.

They are in form similar to the Weekly Statements, and must be returned, duly certified if correct, to our Auditors, who require them as an independent check as to the correctness of our accounts.

We rely upon Societies giving prompt attention to these statements, as the early issue of our Balance Sheets depends to an extent on their immediate return.

In case of any discrepancy, details should be at once given or applied for, but if correct, the Statement should be forthwith signed and returned to the Auditors, in the envelope sent out for that purpose.

SHARE AND LOAN PASS BOOKS.

These should be sent to the Head Office (1, Balloon Street, Manchester) *every* Quarter, viz., in the First Week of March, June, September, and December, for the purpose of having the previous quarter's Interest and Dividend entered therein. Societies requiring information respecting the amount of their Share or Loan Capital are requested to send their Pass Books for the amount to be filled in, instead of sending for Statements.

When Shares are paid up the Share Book need not again be sent until a further allotment is made.

SOCIETIES' BALANCE SHEETS.

We especially desire those Societies who have not already done so to send us a copy of their last Balance Sheet, stating on it the number of their Members; also, a copy of their rules.

TRADE DEPARTMENT.

CASH ARRANGEMENTS.

We beg to call the attention of Societies to the arrangements specified below, which will give facility and security when making remittances to this Society:—

1. All cash must be addressed to the society only, and not to individuals, nor to the committee or auditors.

2. **CHEQUES** and **DRAFTS** to be made payable to the **CO-OPERATIVE WHOLESALE SOCIETY LIMITED**. Post-office orders must be made payable to **ABRAHAM GREENWOOD**. Drafts drawn in favour of this society must be made payable on demand; other drafts when remitted to us must have reached maturity. All drafts, if possible, should be made payable either at London or Manchester.

3. Societies are respectfully requested, when drawing cheques in our favour, to do so in full, viz., Co-operative Wholesale Society Limited, without any abbreviation or variation whatever.

4. In forwarding half notes societies should state whether they are first or second halves; the latter half notes should be forwarded immediately on receipt of our acknowledgment of the first. Societies not receiving acknowledgment for first or second half notes in due course of post, will oblige by calling attention to the omission.

5. Remittances can be made by societies free of charge through any of the branches or correspondents of the Manchester and County Bank, London and County Bank, and the National Provincial Bank of England, lists of which are given on next and four following pages.

6. Through the Manchester and Liverpool District Bank or its branches, at a charge of 2s. per £100. For remittances through the Union Bank of Manchester, the Lancashire and Yorkshire Bank, or any of their branches, charges will be made known on application to the society.

7. Care should be taken to advise immediately when a remittance is made to us, stating the amount and the name and place of the bank or branches through which the remittance is made.

8. Remittances made through a bank in all cases should be done in the name of the society sending cash to us, and not in the name of a person.

9. All charges according to these arrangements for the remittance of cash will, in the first instance, be paid by this society, and afterwards debited to societies availing themselves of these facilities for paying cash to us.

10. Societies would greatly oblige, and thereby facilitate the business of this society, if they will, when advising cash remittances, or any matter relating to payment of cash, do so on a separate sheet of paper.

11. **LOANS, WITHDRAWAL OF.**—Societies, when requiring to withdraw their loans, are respectfully requested to ***apply to the Head Office, Manchester,*** for an official form, which is provided for and supplied to societies for the purpose of enabling them to withdraw loans and to state definitely the amount of loan they wish to withdraw. Societies will please note this special request.

BANK DEPARTMENT.

CURRENT ACCOUNTS

Opened on the plan usually adopted by other Bankers.

Deposits received for fixed periods, according to arrangements.

Customers keeping accounts with the Bank may have moneys paid to their credit free of charge, at the Head Offices, 1, Balloon Street, Manchester, and at the Branches, Waterloo Street, Newcastle-on-Tyne, and Hooper Square, Leman Street, Whitechapel, London, E.

Correspondents: The Pioneers' Society, Toad Lane, Rochdale; The Industrial Society, School Street, Over Darwen; The Co-operative Society, High Street, Leicester.

Correspondents of the following Banks: Manchester and County Bank, London and County Bank, National Provincial Bank of England, Manchester and Liverpool District Bank, Lancashire and Yorkshire Bank.

DEPOSIT ACCOUNTS.

Deposit Accounts are opened at a fixed rate of interest, and for fixed periods, or at fourteen days' notice, as may be agreed upon; the interest allowed being according to the state of the money market at the time of deposit.

Cheques cannot be drawn against Deposit Accounts, nor will Societies depositing same be entitled to the usual Banking facilities of a Current Account.

PASS BOOKS.

It is particularly requested that Societies forward their Pass Books as often as convenient, to be written up from the Bank's Ledger.

LIST OF BRANCHES AND CORRESPONDENTS OF THE MANCHESTER AND COUNTY BANK,

THROUGH WHICH CASH CAN BE REMITTED FREE OF CHARGE.

When depositing, instructions should be given to the Bankers as follows: "To be placed to Credit of Co-operative Wholesale Society Limited, in account with the Manchester and County Bank at Manchester."

ACCINGTON	Manchester and County Bank.	
Appleby	Cumberland Union Bank.	
Ashton-under Lyne	Branch of the Manchester and County Bank	
Aspatria	Cumberland Union Bank.	
BACUP	Branch of the Manchester and County Bank.	
Barnsley	London and Yorkshire Bank.	
Barrow-in-Furness	Cumberland Union Bank.	
Batley	Huddersfield Banking Co.	
Birmingham	Loyds & Co., late Birmingham Joint-stock Bank.	
Blackburn	Branch of the Manchester and County Bank.	
Blackpool	Ditto	ditto
Bolton	Ditto	ditto
Bootle	Cumberland Union Bank.	
Bradford, Yorks	Halifax Joint-stock Bank.	
Brampton	Cumberland Union Bank.	
Brighouse	Halifax Joint-stock Bank.	
Burnley	Branch of the Manchester and County Bank.	
Buxton	Ditto	ditto
CARLISLE	Cumberland Union Bank.	
Castleford	Leeds and County Bank.	
Chapel-en-le-Frith	Branch of the Manchester and County Bank.	
Clitheroe	Ditto	ditto
Cockermouth	Cumberland Union Bank.	
Colne	Branch of the Manchester and County Bank.	
Chesterfield	Sheffield Banking Company.	
Clay Cross	Ditto	
DALSTON	Cumberland Union Bank.	
Darwen	Branch of the Manchester and County Bank.	
Delph	Ditto	ditto
Denton	Ditto	ditto
Derby	Derby Commercial Bank.	
Dobercross	Branch of the Manchester and County Bank.	
ECCLES	Branch of the Manchester and County Bank.	
Egremont	Cumberland Union Bank.	
GISBURNE	Branch of the Manchester and County Bank.	
Goole	Leeds and County Bank.	
Gosforth	Cumberland Union Bank.	
Greetland	Halifax Joint-stock Bank.	
HALIFAX	Halifax Joint-stock Bank.	
Haltwhistle	Cumberland Union Bank.	
Harrington	Ditto	ditto
Hayfield	Branch of the Manchester and County Bank.	
Hexham	Cumberland Union Bank.	
Holborn Hill (Cumberland) ..	Ditto	ditto

Hollinwood	Branch of the Manchester and County Bank.
Horwich	Manchester and County Bank.
Hucknall Torkard	Nottingham Joint-stock Bank.
Huddersfield	Halifax Joint-stock Bank.
KEIGHLEY	Bradford District Bank.
Keswick	Cumberland Union Bank.
Kirkoswald	Ditto ditto
LEEDS	Leeds and County Bank.
Liverpool	Liverpool Union Bank.
Long Eaton	Nottingham Joint-stock Bank.
Longridge	Branch of the Manchester and County Bank.
Lytham	Ditto ditto
Luddenden Foot	Halifax Joint-stock Bank.
MARYPORT	Cumberland Union Bank.
Mexbro'	Sheffield Banking Company.
Mossley	Branch of the Manchester and County Bank.
NEWCHURCH	Branch of the Manchester and County Bank.
New Mills	Ditto ditto
Nelson	Ditto ditto
Normanton	Leeds and County Bank.
Nottingham	Nottingham Joint-stock Bank.
OLDHAM	Branch of the Manchester and County Bank.
Oswaldtwistle	Ditto ditto
Ossett	Leeds and County Bank.
PADIHAM	Branch of the Manchester and County Bank.
Penrith	Cumberland Union Bank.
Pontefract	Leeds and County Bank.
Preston	Branch of the Manchester and County Bank.
RAVENGLASS	Cumberland Union Bank.
Rawtenstall	Branch of the Manchester and County Bank.
Ripley	Nottingham Joint-stock Bank.
Ripponden	Halifax Joint-stock Bank.
Rochdale	Oldham Joint-stock Bank.
Rotherham	Sheffield Banking Company.
SHEFFIELD	Sheffield Banking Company.
Skipton	Leeds and County Bank.
Slaithwaite	Halifax Joint-stock Bank.
Snaith	Leeds and County Bank.
Southport	Southport and West Lancashire Banking Co.
Sowerby Bridge	Halifax Joint-stock Bank.
Stalybridge	Branch of the Manchester and County Bank.
Stockport	Ditto ditto
TIDESWELL	Branch of the Manchester and County Bank.
ULVERSTON	Cumberland Union Bank.
Uppermill	Branch of the Manchester and County Bank.
WAKEFIELD	Leeds and County Bank.
Waterfoot	Branch of the Manchester and County Bank.
Whaley Bridge	Ditto ditto
Whitehaven	Cumberland Union Bank.
Wigan	Branch of the Manchester and County Bank.
Withington	Ditto ditto
Wigton (Cumberland)	Cumberland Union Bank.
Workington	Ditto ditto

LIST OF BRANCHES

OF THE

LONDON AND COUNTY BANK,

THROUGH WHICH CASH CAN BE REMITTED FREE OF CHARGE.

When depositing, instructions should be given to the Bankers as follows:—

“To be placed to Credit of CO-OPERATIVE WHOLESALE SOCIETY LIMITED, in account with the London and County Bank at London.”

Abingdon and Ilsley.
 Aldershot.
 Andover.
 Arundel, Little Hampton, and Steyning.
 Ashford and Hythe.
 Aylesbury, Gt. Berkhamstead, and Thame.
 Banbury.
 Barnet.
 Basingstoke and Hartley Row.
 Battle and Robertsbridge.
 Beckenham.
 Bedford.
 Bishop's Stortford.
 Bognor.
 Braintree and Coggleshall.
 Brentford.
 Brentwood.
 Brighton.
 Do. “West End.”
 Bromley, Kent.
 Buckingham and Stony Stratford.
 Cambridge.
 Canterbury, Whitstable, and Herne Bay.
 Chatham.
 Chelmsford.
 Chertsey and Weybridge.
 Chichester.
 Colechester and Sudbury.
 Cowes, Isle of Wight.
 Cranbrook.
 Dartford, Erith, and Farningham.
 Dorking and Leatherhead.
 Dover.
 Dunstable.
 Eastbourne.
 Epsom.
 Farnham.
 Faversham.
 Godalming.
 Gravesend.
 Great Berkhamstead.
 Guildford.
 Halstead and Haverhill.
 Harrow.
 Hastings.
 Hawkhurst.
 Hertford.
 High Wycombe.
 Hitchin and Biggleswade.
 Horsham and Crawley.

Hove, Brighton.
 Hounslow.
 Hungerford.
 Huntingdon, St. Ives, and St. Neots.
 Kingston-on-Thames.
 Leighton Buzzard and Woburn.
 Lewes and Hailsham.
 Luton.
 Maidenhead.
 Maidstone, West Malling, and Wrotham.
 Maldon.
 Manningtree.
 Margate.
 Midhurst.
 Newbury.
 Newhaven.
 Newport, Isle of Wight.
 Oxford.
 Petersfield.
 Petworth and Pulbore'.
 Reading and Henley-on-Thames.
 Redhill.
 Reigate.
 Richmond.
 Rochester.
 Romford.
 Rye.
 Saffron Walden.
 St. Albans.
 St. Leonards.
 Sandwich.
 Sevenoaks.
 Sheerness.
 Sittingbourne.
 Slough.
 Surbiton.
 Tenterden.
 Tunbridge.
 Tunbridge Wells and Ticehurst.
 Uxbridge.
 Wallingford and Didcot.
 Wantage.
 Ware.
 Watford, Hemel Hempstead, and Rickmansworth.
 Westerham.
 Winchester.
 Windsor.
 Worthing.
 West Hampstead.

LIST OF BRANCHES

OF THE

NATIONAL PROVINCIAL BANK OF ENGLAND,

THROUGH WHICH CASH CAN BE REMITTED FREE OF CHARGE.

When depositing, instructions should be given to the Bankers as follows:—"To be placed to Credit of Co-OPERATIVE WHOLESALE SOCIETY LIMITED, in account with the National Provincial Bank of England at Manchester."

HEAD OFFICE—112, BISHOPSGATE STREET, LONDON.

ST. JAMES' BRANCH—212, Piccadilly.
ST. MARYLEBONE BRANCH—53, Baker Street.

ISLINGTON BRANCH—218, Upper Street.
LINCOLN'S INN BRANCH—Carey Street, W.C.

BRANCHES:

Aberayron.	Darlington.	Llangefni, Anglesea.	Shaftesbury.
Abergavenny.	Dartmouth.	Long Sutton.	Sherborne.
Aberystwith.	Deal.	Lowestoft.	Shrewsbury.
Amlwch, Anglesea.	Denbigh.	Machynlleth.	Southampton.
Bala.	Devonport.	March.	South Molton.
Bangor.	Dolgelly.	Middlesbrough.	Southsea.
Barnard Castle.	Dover.	Mold.	South Shields.
Barnstaple.	Dulverton.	Monmouth.	Spalding.
Bath.	Durham.	Narberth.	Stalbridge.
Beaumaris.	Dursley.	Newcastle, Emllyn.	Stockton-on-Tees.
Berkeley.	East Dereham, Norfolk.	Newcastle, Stafford-	Stoke, Staffordshire.
Bideford.	Exeter.	shire.	Stokesley.
Birmingham.	Folkstone.	Newcastle-on-Tyne.	Stone, Staffordshire
Bishop Auckland.	Gateshead.	Newport, I. of Wight.	Sturminster.
Blandford.	Gloucester.	Newport, Monmouth.	Sunderland.
Boston.	Guisborough, Yorks.	Newport, Salop.	Tamworth.
Bournemouth.	Hanley.	Newtown.	Teignmouth.
Brecon.	Hartlepool.	North Shields.	Tenby.
Bridgend.	Haverfordwest.	Norwich.	Tiverton.
Bristol.	Hay.	Okehampton.	Torquay.
Brixham.	Hereford.	Pembroke.	Torrington.
Bromyard.	Holyhead.	Peterborough.	Totnes.
Builth.	Holywell.	Plymouth.	Tunstall.
Burton-on-Trent.	Honiton.	Poole.	Wareham.
Bury St. Edmunds.	Ilfracombe.	Portmadoc.	Wem, Salop.
Bute Docks, Cardiff.	Ipswich.	Portsea, for Ports-	West Hartlepool.
Cardiff.	Lampeter.	mouth.	Whitby.
Cardigan.	Landport.	Pwllheli.	Whitchurch, Salop.
Carmarthen.	Ledbury.	Ramsgate.	Wimborne.
Cheltenham.	Leeds.	Redcar.	Wisbeach.
Chester.	Leicester.	Ringwood, Hants.	Worcester.
Chipping Sodbury.	Leominster.	Ross.	Wotton-under-Edge.
Clifton.	Lichfield.	Rugby.	Wrexham.
Conway.	Liverpool.	Rugeley.	Yarmouth.
Cowbridge.	Llandoverly.	Ryde.	York.
Crickhowell.	Llandudno.	Salisbury.	

SUB-BRANCHES:

Bethesda Sub-Branch to Bangor.
Crediton do. to Exeter.

Lofthouse Sub-Branch to Guisborough.
Menai Bridge do. to Bangor.

Pembroke Sub-Branch to Tenby.

*The following is a list of Manchester Banks. Cheques on any of these Banks and also on any Branch of the Banks marked thus * are to be classed as Manchester Cheques.*

*Union Bank of Manchester.	*M'chester Joint-stock Bank.	Thomas Nash and Sons.
*Cunliffes, Brooks, and Co.	Consolidated Bank.	Jno. Stuart and Co.
*Lancashire & Yorkshire Bank.	Adelphi Bank.	National Provincial Bank of
*Manchester & Salford Bank.	Corytons Exchange Bank.	England, M'chester Branch.
*Manchester & County Bank.	Sewell and Nephew.	Bank of England, Manchester
*M'chester & Liverpool District	Lomas Jackson and Co.	Branch.
Bank.		

ON BANKING AND ITS UTILITY.

A BANK is defined to be an institution for the transfer of debts; and a banker, one who acts as broker between two principals, but differing in one important detail from an ordinary broker in this respect.

For instance, in Liverpool or London the broker finds a buyer for the cotton or tea, as the case may be, for the merchants or manufacturers; there his action ends; not so the banker, he does one thing more, he guarantees the solvency of the borrower whom he finds for the depositor; the banker chooses who shall borrow or buy money, and not the depositor.

The banker undertakes to receive from his customer all moneys, bills of exchange due, and cheques for collection, crediting the account kept in the customer's name with the respective amounts. By the medium of a banker a great saving of labour can be effected. Instead of each merchant, tradesman, or other person being obliged to send clerks or messengers in all directions over the country, carrying bills, cheques, and money about with them, they send all these notes and bills to the banker. The banker who has a large number of customers of this kind then proceeds to assort these bills and cheques, according to the different directions where they are payable, so that one messenger can collect hundreds of cheques in one journey, which otherwise would take one hundred messengers and journeys.

The sums so collected having been credited to customers' accounts, the banker undertakes to pay all cheques drawn on him or bills made payable at his house. For these services the banker pays himself by a commission agreed upon or a certain credit balance of the customer for which no interest is allowed, but which the banker may use at interest, so as to compensate him for the trouble and labour required to conduct the account.

The relation of the banker to his customer. We take from the work on "Elementary Banking," by Henry Dunning Macleod. He says:—"The essential feature of a 'banker' is, that when his customers place money with him it becomes his absolute property to deal with as he pleases, and he is in no way accountable to them for the purposes he applies the money to. The customers of a 'banker' cede to him absolutely the property in their money; and receive in exchange for it the right to have an equal sum paid back on demand. A banker, therefore, is not the trustee of his customers, but simply their debtor."

And this was always regarded as the essential feature of a "banker." Marquardus says:—"And by 'banking' is meant a certain species of trading in money, under the sanction of public authority, in which money is placed with bankers (who are also called cashiers and depositaries of money), for the security of creditors and the convenience of debtors, in such a way that the property in the money passes to them; but always on this condition understood, that anyone who places his money with them may have it back whenever he pleases."

Thus a "banker" always buys money with his credit; and, moreover, when he buys commercial debts, he always does it with his credit also, and not with cash. This is the essential distinction between a "banker" and a bill discounter, that a banker always buys bills with his credit, and a bill discounter with cash. Hence when a bill discounter has invested all the cash in his possession, either his own or what others have placed with him, in this way, he is at the end of his resources.

But a banker always buys commercial debts with his own credit, or with his promise to pay; and experience shows that his credit may exceed several times the cash in his possession. How many times his credit may safely exceed his cash may differ in different localities, and in different methods of doing business; but at all events it may do so several times.

Thus the essence of the business of banking is to create credit. This credit is, of course, made payable in money, but in practice it is very rarely actually paid in money. A mutual release of debts is absolutely equivalent to a reciprocal payment of debts, and by the modern banking system the enormously greater proportion of banking credit is extinguished by mutual releases of debts.

Banking affords many advantages and facilities for business, the chief of which are the following: It provides places of safety for the keeping of money. It removes the difficulty and inconvenience of carrying cash from place to place at the risk of robbery. It effects a great saving of time and consequently of expense to business people, who would otherwise but for banking arrangements have to send their own clerks to all parts of a town or into the country to demand payment of their bills of exchange. It affords an efficient safeguard against speculation. It presents means of making payments in distant parts of the country without the transmission of money.

In commencing a banking account the customer pays in as a commencement a sum, say, of from £100 to £5,000; his signature is registered as a specimen of that which he will use when drawing cheques on the bank. He is then furnished with a "cheque book," containing 30 or 100 printed cheques, which can be used for his drawing on account; he also receives a "pass book," which passes between him and the banker, and contains a copy of the banker's ledger account. This pass book the customer uses for the purpose of seeing (either daily or weekly, &c.) whether his own account agrees with that of his banker.

When a customer has occasion to pay an account or draw cash for his own use, he has only to fill up and sign a cheque and his banker will pay it. He transfers to his banker the trouble of paying all his acceptances, all bills of exchange, and collects the cash for cheques paid to him.

The banker makes advances in a variety of ways to persons who want to borrow and can give approved security or can satisfy the lender as to his trustworthiness.

A customer can both refer to his banker for testimony of his own respectability and obtain through him information as to the credit and stability of other parties.

The Wholesale Society allows interest for money placed in its hands according to its value from time to time.

We are prepared to open current accounts with any society located at places named in the lists of banks and their branches given in pages 11, 12, 13, and 14.

The profits made by the Wholesale banking department are apportioned in this wise:—

1st. The customer who has a credit balance with the bank will share in the profits on the earnings in proportion to the amount, varying from a quarter to one per cent over the interest the customer would get from the usual terms allowed by the ordinary banker.

2nd. The debit customers share in the profit too in a similiar way to the credit customer, on the amount of interest which is paid on the debit balances of their account, but only to half the profit of the credit customer.

3rd. A customer may be a credit and debit customer in the same quarter, and would receive profits both as borrower and lender.

GROCERY AND PROVISION DEPARTMENTS.

A COMPLETE PRICE LIST of the goods dealt in is issued weekly, the prices being fixed for the day of issue only. These Weekly Lists, which are sent to Co-operative Societies with whom we do business, contain reports and opinions as to the state of the markets, as regards some of the principal articles.

The reports are intended for, and calculated to be of service to, Committees and Managers of Societies, in pointing out the tendency of the markets, and when to buy to advantage.

The following is a brief *résumé* of the chief commodities, and how the "Wholesale" is circumstanced in relation thereto:—

BUTTER AND EGGS—IRISH.

The arrangements in force for conducting this portion of the business are remarkably well adapted for supplying the same on the most favourable terms.

There are six buyers, attending markets at Cork, Limerick, Kilmallock, Waterford, Tralee, and Armagh. These buyers are gentlemen of the first experience in the trade, and are under the immediate and direct control of the Society—not being merely employed as agents or buyers on commission.

The buyers, although taking up their residences at the places named, attend all the best and noted markets within a radius of twenty or thirty miles, and thus it will be seen that the area covered by their operations embraces a great proportion of the south of Ireland, and some of the most fertile districts of that country.

This Society is by far the most extensive purchaser and shipper of Irish Butter.

BUTTER AND EGGS—DANISH.

The same remarks may be made in this respect as in the case of Irish Butter and Eggs. We have our own buyer stationed at Copenhagen, and he purchases direct from farmers who are considered the best producers in both Denmark and Sweden, and contracts with them for a weekly supply of all they make.

Before shipment, all goods are carefully examined by our representative.

Societies should encourage this Branch by giving us weekly orders for shipment direct, and thus save the cost of warehousing and of carriage from Manchester.

BUTTER—KIEL, AND GERMAN EGGS.

Our arrangements for the purchase of these are similar to those at Copenhagen.

Our own buyer is located at Hamburg, and buys first-hand from the farmers and producers.

Our ready-money system of doing business commands the best terms, and enables us to do a very extensive and satisfactory trade in these articles.

BUTTER AND EGGS—FRENCH.

Supplies of these are obtained fresh weekly, and are carefully selected for the Society, by competent and experienced men, from the best dairies and districts in France.

AMERICAN BUTTER, CHEESE, BACON, HAMS, LARD, FLOUR, APPLES, &c., &c.—NEW YORK BRANCH.

Two buyers are located at New York, whose duty it is to purchase and export the articles sold by the Society which are grown and manufactured in the United States and Canada.

The business done by the Society, and the Capital always at its command, enables its representatives to enter the markets in an independent manner, and places them in a pre-eminent position to exact terms of the first order. These conditions, and the consequent absence of the intermediate dealers, qualify the Society to transfer the goods from where they are produced to the consumer with the least possible addition to the cost.

CHESHIRE CHEESE.

The Society's buyers visit the best dairies and farms in Cheshire where this is made, and purchase it from the farmers on the spot.

YEAST.

This is imported by the Society direct from the best distillers at Schiedam, Hamburg, and France. It is received in the port of Hull twice in each week—*i.e.*, Mondays and Thursdays—and distributed from there to the Society's customers.

SUGAR.

The large purchases which the Society is able to make, place it in the best position for securing the utmost advantages from the refiners.

In addition to this, the Society's own buyers are in the centre of operations in Liverpool, London, Greenock, and New York, and are able to obtain information at first hand.

There is a telephone connecting its Liverpool offices with the Central establishment at Manchester, and the buyer in Liverpool is thus in constant telephonic communication with the Central buyer at Manchester, who, being in receipt of the latest and most reliable reports, is enabled to decide which is the most favourable time for making purchases.

Demeraras and other Raws are sampled on arrival, and the most suitable lots selected.

FLOUR, GRAIN, &c.

The finest brands of Hungarian Flours are bought direct from the millers in Hungary. German and Danish Flours are also bought direct, and are imported by us in our own steamers. The two latter brands are purchased by our own buyers, situated at Hamburg and Copenhagen respectively.

The Society's buyers in New York make very extensive purchases of Flour, direct from the millers, in both the United States and Canada.

Grain is bought in large quantities, "to arrive," and Meal of all kinds from the mills direct.

DRIED FRUIT.

Our Dried Fruit buyer goes annually to Greece and Turkey at the season when the fruits are being gathered, and visits the vineyards where the fruits are drying, in order to select the Samples of Currants, Sultanas, and Figs most suitable for Co-operative Societies. These are bought direct from the producer, thereby saving the middlemen's profits, and getting a better selection than could otherwise be obtained.

POTATOES, ONIONS, APPLES, &c.

There is a special buyer for these goods, who travels over the districts known to produce the best sorts, and they are bought direct from the farmers when it can be done with advantage. Our buyer also regularly attends the Liverpool Green Fruit Auctions.

Purchases to a very large extent are also made in France, Belgium, and Germany, and the goods are imported to Goole and Garston by the Society's own steamers, which ply regularly between Calais and Goole and Hamburg and Goole on the East, and Rouen and Garston on the West Coast.

BISCUITS, SWEETS, AND DRY SOAPS.

These goods are manufactured by the Society at their Works, Crumpsall, near Manchester. When impartially judged, the quality compares most favourably indeed with similar articles made by other houses of older standing, and devoted to the special manufacture for a long period.

SUNDRIES.

Some of the other articles in which the Society deals largely are—Preserved Meats, Beef, Mutton, Fish, Salmon, Sardines, Lobsters, and Tinned Fruits.

Preserves and Marmalades; Rice, Sago, and Tapioca; Soaps, Soda, Seeds, Starch, and Blues; Syrup and Treacle; Tobacco and Snuffs.

Mustard, Matches, Ginger, Pepper, and Spices; Eggs; Cocoas and Chicory; Candles.

Candied Peels; Burning Oils, Hair and Scented Oils; Black Lead, Blacking, Baking Powder, Oatmeal, Paper and Paper Bags, Patent Medicines, Pickles, Sauces, &c., &c., &c.

TEA, COFFEE, AND COCOA DEPARTMENT,

LEMAN STREET, LONDON, E.

We have a buyer on the London Market whose exclusive duty it is to select and purchase Teas, Coffees, and Cocos direct from the Importers.

The excellence of this arrangement, whether viewed from an economical point, or from that of enabling us to efficiently supply Societies with all the numerous varieties and qualities they may desire, is too apparent to need illustration.

Our unlimited command of money and unequalled organisation places us in a position for doing this trade superior to that of any other house.

ASSAM AND OTHER INDIAN TEAS.

These are made a special study. Year by year they are increasing in favour with the public; and their greater pungency and strength, as compared with China Teas, are likely to make them still further popular.

CEYLON TEAS.

The most enterprising of the planters in the Island of Ceylon have turned their attention to growing Tea on their estates, with the most gratifying results.

The quality produced supplies a need that has been most urgently felt, viz., Tea possessing the flavour of China Tea without its weakness, and the fulness of Indian Tea without its astringency.

These Teas are rapidly increasing in favour, and the consumption of 1889 shows a very large excess over 1888.

CHINA TEAS.

Many connoisseurs in Tea are to be found who still enthusiastically champion the merits of these growths. They contend that if they lack the strength and other features of Indian Teas, they possess a peculiarly delicate flavour that to the educated palate is exquisitely grateful. Still, the consumption is rapidly decreasing every year, and at the present rate there will, in ten years, be very little Chinese Tea consumed in this country.

RED LEAF CONGOUS.

The crop of 1889-90, with the exception of Saryunes, is generally inferior to last year. SEU Moos have been disappointing, and are again decidedly inferior.

SUEY KUTS show a fair crop.

SARYUNES are superior to last year's.

PADRAES.—About the same as previous season, with better make.

PANYONGS and PAKLUMS are fine in quality, but very thin in the cup.

The quantity shipped is expected to be much less than last year.

BLACK LEAF CONGOUS.

HANKOW and SHANGHAI as last year, wet weather during the time for picking and curing causing a large proportion of the Teas to be tarry, with a dark infusion, but the few that escaped show very fine quality both in leaf and liquor.

KEEMUNS and KINTUCKS are fairly good, but rather lacking in strength.

NINGCHOWS.—The quality is decidedly superior to last season, with a better and more even twisted leaf.

OOPACKS are very inferior.

OONFAAS and TOWYUENS are poor, and a large proportion very tarry.

Most of the fine first crop Hankow Teas were bought up by the Russians at a high price, as were also the better grades of the second crop, which latter are generally well made, with a very fair liquor.

The quantity shipped is about 10,000,000lbs. less than last year.

SCENTED TEAS.

The crop, though short in quantity, possesses good scent and freeness from dust as compared with the past season, consisting chiefly of useful medium Teas.

GREEN TEAS.

These are used in very small quantities in proportion to what they once were, and the consumption is still decreasing.

The Adulteration Act seems to have created a prejudice against this class of Tea. The prevalence of artificial colouring having become more widely known, consumers are now very suspicious of them.

The old notion, also, that Green Teas are especially adapted for removing the effects of fatigue, is fast dying away.

BLENDED TEAS.

The art of blending is now carried to a high pitch of perfection, and to work it successfully requires not only a knowledge of the true affinities of the various growths of India, China, and Ceylon, acquired by a long apprenticeship to tea tasting, but ample capital, large premises, suitable machinery, and a competent staff of well-instructed employés. These have been provided for this section of our Tea and Coffee business.

Extreme care is taken to suit all tastes and districts, and everything that can be thought of to make our arrangements, if possible, still more perfect, will be done.

BULK MIXED.

These are packed in cads, half chests, and chests. The saving of capital and labour, the greater efficiency and satisfaction resulting from scientific blending, and the numerous grades supplied by us, is causing a largely-increased demand, and is making them very popular.

CHINA PACKET TEAS.

In addition to the excellence of the blending, we are making extra efforts to turn our packets out of a design and appearance that shall command attention and attract the consumer.

Everyone will admit the superiority in appearance of a handsome packet to the ordinary parcel turned out by the shopman when the Tea is weighed over the counter.

By careful attention to the economy of labour, we are able to supply packets, in large and beautiful variety, at a cost less even than would be incurred if made up in the ordinary way in the Store.

INDIAN PACKET TEAS.

As we have mentioned before, Indian Teas are rapidly increasing in public favour, and, instead of being mixed with China Teas, are now being extensively used by themselves, so to meet these requirements we have introduced two Indian Packets, one a pure Souchong, and the other a pure Pekoe blend.

CEYLON PACKET TEA.

As these Teas are rapidly and deservedly growing in public favour, on account of their strong, rich, and delicious flavour, we have introduced two Ceylon Packet Teas. We warn our readers that a great many mixtures are offered as Pure Ceylon Teas in leaden packets, and represented as being imported direct from Ceylon in this form. Teas offered in such packets should be avoided, as the finest Ceylon Teas are seldom so imported.

COFFEES.

The EAST INDIA CROP.—Quality about the same as last year—quantity 4,000 tons less.

The production of CEYLON again shows a falling off, showing about 2,000 tons less than last year, and the quality better.

COSTA RICA CROPS smaller, and quality about average.

No extension is going on in INDIA.

RIO AND SANTOS CROP good; quality only fair, and is small in the berry.

From JAVA only a fair crop is expected; quantity smaller than last year, quality not so good.

RAW COFFEES.

Our arrangements for the supply of all kinds in use in the home market are as efficient as they can be possibly made.

Samples, both in the raw and roasted state, are sent with all quotations.

ROASTED COFFEES.

We now have roasting machinery both in London and Manchester, fitted with all the latest improvements.

These enable us to supply the freshly-roasted article in the most expeditious manner; and great care is taken to finish off the berry to suit the particular requirements of customers.

PACKED COFFEE.

Great quantities of rubbish have been, and are being, sold under different fancy names. The extraordinary proportions the demand for these articles has assumed have led the Government to impose a special tax on all mixtures, so as to compensate for the loss of revenue on Coffee caused by their consumption.

This will now put the honest trader on a fair footing; and, with Coffee so cheap, there is nothing to prevent a really good and pure article being sold in canisters, to the advantage of the customer, and yet with a satisfactory profit to the retailer.

We therefore now sell Coffees of different grades and qualities, both pure and mixed with Chicory, at prices which will be sure to command a good sale.

Our excellent machinery, our economical arrangements, the large scale of our operations, and the well-known beneficial results of division of labour, will enable us to supply Societies cheaper and better than it is possible for them to do for themselves.

COCOA.

In order to give societies the opportunity of getting their supplies at the lowest possible cost, we have commenced the production of the various kinds of Cocoa most in demand.

The greatest care is exercised in the manufacture; ingredients of the best quality only being used. The works are fitted with efficient and modern machinery. The society is thus in a position to manufacture all classes of Cocoas showing better quality and value than any others in the market.

Special attention is drawn to the following :—

PURE CONCENTRATED ESSENCE.

A preparation of the finest selected Cocoa nuts from which the greater part of the fat has been extracted; *contains no sugar and no starch*. With this powder can be made a cup of Cocoa thin in body, like Tea and Coffee, but with far more nutritive qualities than either of these.

PREPARED BREAKFAST COCOA,

Made of the finest grown nuts and mixed with such other ingredients of the best quality as are necessary to produce a high-class powder, soluble and easy of digestion.

HOMŒOPATHIC COCOA.

We make two qualities, each of which will be found not inferior to the Cocoas usually sold by this name.

PEARL COCOA.

Great care is taken to produce this popular Cocoa in the best form, and the constantly increasing sales show our efforts to have been successful.

ROCK CHOCOLATE.

A preparation of finest Nibs and best Loaf Sugar; specially recommended.

The following also are made, each in various qualities :—ROCK COCOA, FLAKE, COCOA NIBS, &c., &c.

CRUMPSALL WORKS.

MANUFACTURERS

OF

Biscuits, Sweets, Jam & Marmalade, Dry Soap Powder,

&c.

SALEROOMS AND WAREHOUSES:

BALLOON STREET, MANCHESTER;

WATERLOO STREET, NEWCASTLE-ON-TYNE;

AND

LEMAN STREET, LONDON, E.;

WHERE ALL ORDERS MUST BE SENT.

TO supply some of the Retail Stores' requirements, this Society established these Works sixteen years ago. By the rules of the Society the custom of the private trader is refused, and none but Registered Co-operative Societies are supplied. The Retail Stores, members of the Wholesale Society, are the proprietors of these Works, and, as such, the exclusion of private trade is a regulation made by them. We have, therefore, a just claim upon the Stores that they should support their own Works, whilst we acknowledge that they have a claim upon us to supply a pure and serviceable article, as good and as cheap, of its kind and quality, as can be had elsewhere.

THE BISCUITS

Are made of the purest materials, nearly all the flour used being of co-operative manufacture; the machinery employed is of the latest style and most perfect character; the article produced is such that we confidently invite comparison, and urgently solicit all Co-operative Societies to give these Biscuits a trial.

We are able to produce three tons of Biscuits per day.

IN THE MAKING OF SWEETS

We boil the best of sugar (all cane); we employ the best skill; we use only vegetable colouring matter, all of which is perfectly harmless; and we can confidently challenge analysis. Our Sweets need but to be tried to be approved.

LOZENGES.

Our machinery is of the newest and most approved construction for the making of Lozenges in all the varieties mostly in request. The difference in value between one Lozenge and another depends almost entirely on the quantity, strength, purity, and delicacy of the flavouring used. In these particulars we aim to excel, and we invite comparison. We trust our friends will give this department a trial, and have no doubt the article produced will bear comparison with the productions of the best makers.

JAMS, JELLIES, AND MARMALADE.

These are made of the best fruit procurable, and Cane Sugar is used exclusively.

CITRATE OF MAGNESIA, AND SHERBET OR LEMON KALI.

These articles are sometimes pressed by makers upon the attention of the stores as "a special cheap quality." They can, however, be made "cheap" only by keeping out the Acids, which are expensive, and putting in more sugar. This sort of cheapness makes the article more agreeable to some tastes, but certainly much less useful and less costly. We aim at making the C.W.S. Citrate and Sherbet the best value.

"WHEATSHEAF" BAKING POWDER,

In 1oz. and 2oz. Packets,

Has been tested in practical use with that of the best makers—and with favourable results.

C.W.S. "WHEATSHEAF" BLACK LEAD,

In 1oz. Oblong Blocks, and 1oz. and 2oz. Round Blocks.

We Block the very best of Lead, and our produce cannot be excelled in the brilliancy and polish it imparts.

DRY SOAP.

In the manufacture of this article it is usual to introduce cheap ingredients which have no cleansing properties, and only serve to increase the bulk and the weight, thus catching the unwary by giving them for their money a large packet of small value. We can assure our friends that we use no ingredients which have not valuable detergent or cleansing properties, and our Dry Soap will bear comparison with that of the best makers. This article has recently been subjected to the test of analysis by the Manchester City Analyst, and his figures show that for detergent value or cleansing power the C.W.S. Dry Soap Powder stands in front when compared with the analysis of three other samples from makers of highest repute and longest standing.

SOFT SOAP.

What is said above of Dry Soap is equally applicable in every way to this article.

DRAPERY DEPARTMENT.

CENTRAL SALEROOM AND WAREHOUSE:
DANTZIC STREET, MANCHESTER.

NEWCASTLE BRANCH SALEROOM AND WAREHOUSE:
WATERLOO STREET, NEWCASTLE-ON-TYNE.

LONDON BRANCH SALEROOM AND WAREHOUSE:
LEMAN STREET, LONDON, E.

THE especial attention of Societies is called to the above Department, as we feel sure, if they will only give us a fair comparison, they will find we can do as well for them as any other house in the trade. The Stock consists of—

HOSIERY

OF EVERY KIND AND MAKE.

Wools, Worsted and Yarns (by the best spinners), Linen and Paper Fronts and Collars, Cuffs; Kid, Wool, Lisle, and Silk Gloves; Wool, Union, and Oxford Shirts; Duck Jackets; Men's and Boys' Hats and Caps.

HABERDASHERY AND SMALLWARES

OF EVERY DESCRIPTION AND MAKE.

Silk and Velvet Buttons, Trimmings, Ribbon Velvets, &c.

FANCY GOODS.

Ladies' and Gents' Scarfs, Ribbons, Laces, Stays, Corsets, Umbrellas in Silk, Alpaca, Zanella.

DRESS DEPARTMENT.

Black and Coloured Merinos, French Twills, Poplins, Sateens, Scotch and German Plaids, Black and Coloured Silks and Velvets.

Scotch and Yorkshire Shawls, Wool Handkerchiefs, Felt and other Skirts, &c.

Lace, Leno, and Harness Curtains and Blinds, Wool, Damask, &c.

MANCHESTER DEPARTMENT.

This Department comprises every kind of Scotch, Irish, and Barnsley Linens; Bleached Calicoes, Sheets, and Sheetings; Oxford, Harvard, and other Cotton Shirtings; Silesias, and every class of Dyed and Printed Linings; Prints, Cretonnes, Damasks, Window Hollands, Table Covers, Toilet Quilts, Toilet Covers, &c., &c.

The Stocks are bought from the best manufacturers only, and the finish in all cases is carefully attended to. All Goods are sold under their correct quality and numbers, and the widths and lengths guaranteed. These facts should always be considered when comparing the "Wholesale's" prices with those of other firms.

GREY DEPARTMENT.

Wigans, Mexicans, and Twills in various widths and qualities; Yorkshire, Lancashire, and Saxony Flannels; Bath, Bury, and Twill Blankets; Bleached and Grey Sheets; Alhambras of every kind and in all sizes; Union and Wool Shirtings, Linseys, Kerseys, Lambskins, Down Quilts, &c.

WOOLLEN DEPARTMENT,

DANTZIC STREET, MANCHESTER.

WOOLLENS.

In this department there is always a fine selection of

WEST OF ENGLAND AND YORKSHIRE FANCIES,

WORSTED COATINGS,

MELTONS, SATARAS, DIAGONALS, SUPERFINES, AND DOESKINS,

At all prices ; also all the newest designs in

SCOTCH AND IRISH SUITINGS,

TROUSERINGS, AND COATINGS.

READY-MADES

IN MEN'S, YOUTHS', AND BOYS' GARMENTS,

of every description and price.

TRIMMINGS.

BLACK AND COLOURED SILESAS, STRIPED SILESAS AND
SATEENS,

in all colours and designs.

BUCKRAMS, CANVASES, JEANS,

POCKETINGS, BLACK AND COLOURED ITALIANS AND SERGES
at all prices.

For choice quality and value this department cannot be beaten by any house in the trade, and merits the support of every society.

FURNISHING DEPARTMENT.

HOLGATE STREET, MANCHESTER.

ILLUSTRATED CATALOGUE AND PRICE LIST
SENT FREE OF CHARGE TO ANY SOCIETY ON APPLICATION.

THE STOCK IN THIS DEPARTMENT

Consists of Sideboards, Suites, Bassinettes, Tables, Chairs, Stools, Wardrobes, Bookcases, Chiffoniers, Chests of Drawers, Toilet and Pier Glasses, Sofas, Couches, Bedsteads (in wood or iron), Hat Stands, &c.

HARDWARE DEPARTMENT.

Buckets, Saucepans, Kettles, Coal Scuttles, Fenders, Fire Irons, Shovels, Umbrella Stands, Stair Rods, Tin Washups, Breakfast Cans, Milk Cans, Lading Cans, Bread Tins, Dripping Tins, Bellows, Washing and Wringing Machines, Brushes, Cutlery, &c., &c.

CARPET DEPARTMENT.

Kidderminster, Brussels, Tapestry, and Hemp Carpets, Tapestry, Brussels, Wool, Hemp, and Berlin Stair, Cocoa Mats, Cocoa Matting, Twine Matting, Axminster, List, Beam, and Skin Rugs and Mats, Oil Cloth, Painted Back Cloths, Hessian Back Cloths, Linoleums, &c., &c.

FANCY DEPARTMENT.

Hair, Clothes, Tooth, and Nail Brushes, Combs, Satchels, School Bags, Travelling Bags, Albums, Watches, Alberts, Guards, Spectacles, &c., &c.

MACHINERY, SHOP FITTINGS, &c.

We supply Messrs. Crossley Bros.' "Otto" Gas Engines, and all other kinds of Machinery and Shop Fittings required by Societies, and are also in a good position for supplying Safes, &c.

CROCKERY DEPARTMENT, L O N G T O N .

OUR Depôt in the Potteries is stocked with a choice selection of goods of the best manufacture suitable for the requirements of societies. At the same time we beg to call your attention to the following advantages we possess over manufacturers :—

First.—We can supply crates of mixed goods of all kinds—EARTHENWARE, CHINA, JET, ROCKINGHAM, GLASS, YELLOW and BROWN WARE.

Secondly.—We can supply all general articles and goods from our list promptly, which is what manufacturers cannot continuously do, as they are certain to run out of stock of some kind very often.

Thirdly.—We can supply very small quantities of each article—which, with the above-mentioned promptitude, will enable you to keep a very small stock, and place it within the power of the smallest store to keep crockery to advantage.

Fourthly.—By combining our resources of capital with the services of a buyer on the spot we are able to purchase goods from the best makers, and supply them on as good terms as can be got by dealing direct with the manufacturers, and in greater variety.

Fifthly.—In dealing direct there is generally a heavy charge for crates, which will be avoided, as we find crates and credit on return as per page 6 in list.

We have added Sanitary Goods, such as Closets, Lavatory Basins, &c., &c., and can strongly recommend these for price and quality.

We trust that these considerations will induce every society to add crockery to their other business ; and as we keep a number of crates on hand ready packed, consisting of China, Earthenware, Rockingham, and Jet Teapots, &c., suitable for beginning in this branch of trade, we shall be pleased to forward one immediately to any society which will intimate their willingness to give it a trial. For assortment of crates, &c., see our Price List, free to any society on application.

N.B.—All orders to be sent direct to Longton.

WEST END SHOE WORKS, LEICESTER.

WAREHOUSES:

BALLOON STREET, MANCHESTER; WATERLOO STREET,
NEWCASTLE-ON-TYNE; AND LEMAN STREET, LONDON, E.

SALEROOMS:

BRISTOL, LEEDS, HUDDERSFIELD, NOTTINGHAM, BLACKBURN.

ORDERS should be sent either direct to the Central Office, 1, Balloon Street, Manchester, or to the Branch Warehouses, Waterloo Street, Newcastle, and Leman Street, London.

To avoid delay, orders for Bespoke or Measured Work must be sent direct to the Works at Leicester.

WE MANUFACTURE

MEN'S AND BOYS'

CALF BALMORALS,

KIP BALMORALS,

WATERTIGHTS,

EXTRA STRONG COWHIDE SHOOTERS,

OPEN TAB BALMORALS,

FRENCH CALF AND CRUPP BALMORALS AND SPRING SIDES.

MEN'S

CALF PATENT DRESS BOOTS,

KIP DERBYS,

CALF PATENT OXFORD AND DERBY SHOES.

ALL THESE ARE MADE IN

Riveted, Wood Pegged, Hand Sewn,

Machine Sewn, Standard Screwed,

and Fair Stitched.

LADIES' AND MISSES'

BUTTON BOOTS,

LACE BOOTS,

SIDE-SPRING BOOTS,

MOCK BUTTON BOOTS.

LADIES' AND MISSES'

CALF KID,
 GLOVE KID,
 GLACE KID,
 SEAL LEVANT,
 KIP LEVANT,
 LEVANT MOROCCO,
 ENGLISH AND FRENCH CALF,
 MOCK GLOVE,
 FRENCH SHEEP,
 GERMAN CRUPP,
 AND OTHER MATERIALS.

CHILDREN'S

BOOTS AND SHOES

IN ALL STYLES.

LADIES'

CASHMERE, BUTTON, AND SPRING-SIDE HOUSE BOOTS,
 From 2s. 9d. per Pair.

We are also making the following

SPECIALITIES IN GENTLEMEN'S BOOTS:—

	CO-OPERATOR.	
FEDERATIVE.		TIMELY.
JUBILEE.	SERVICEABLE.	PROGRESS.

In our Illustrated List we give the numbers of those usually kept in stock at Manchester, as well as at the Branch Warehouses in Newcastle and London. Societies requiring any kind of Goods not mentioned in our *List*, we shall be glad to make for them upon receiving instructions.

Although there is a growing demand for Low-priced Goods, which we endeavour to meet, we have in no case departed from the principle which has been adhered to since the commencement of these Works—of always using material of known excellence, and discarding the use of all substitutes for honest leather. The continued and growing demand for our productions warrants us in stating that for quality and price they are equal, if not superior, to anything supplied by the general trade.

We are now making about three hundred pairs of Bespoke and Measured Work weekly, and every effort is made to supply these orders promptly; but many delays, misfits, and mistakes would be avoided if societies would only follow our instructions for measurement. A draft of the foot should in all cases be taken. Societies should always use our Order Books specially arranged for this department, which are only 10d. each, and can be obtained at either the Central or Branch Warehouses. Societies can be supplied with Cut Soles for Repairing purposes in any quantity or quality. Price List on application.

HECKMONDWIKE BOOT & SHOE WORKS.

SALEROOMS AND WAREHOUSES :

BALLOON STREET, MANCHESTER ;

WATERLOO STREET, NEWCASTLE-ON-TYNE ;

LEMAN STREET, LONDON, E.

Orders must be addressed either to Central Office, or to the Branch Establishments at Newcastle or London.

THESE Works having been enlarged considerably, we are now in a position to double our production, and we appeal to societies to give us their support.

The Goods we make are MEN'S and YOUTHS' STRONG NAILED, suitable for miners, quarrymen, farm labourers, masons, joiners, railway servants, &c. We also make in MEN'S and BOYS' a quantity of MEDIUM STRENGTH with SMOOTH BOTTOMS, with nails driven up, suitable for a working boot in lighter occupations.

We also make WOMEN'S STRONG LACED MILL BOOTS. In the manufacture of our goods we pay special attention to the selection of material used for the inner sole, which is the foundation of a strong boot, and on which depends entirely the wear, and when re-soled and heeled gives the repairer a good foundation to work upon. This very important feature applies to the whole of the goods we make, from the lowest priced ones upwards.

We desire it to be fully understood that none of our manufactures contain paper or composition leather board, but solid leather; and therefore, if in some instances our prices are found to be somewhat higher than goods of similar appearance, you may rely upon it the difference of the price is in the quality.

CURRYING DEPARTMENT.

The above Department is now in full working order, and we are able to supply societies with any of the following Goods :—

LEVANT HIDES.	MEMEL HIDES.	SATIN KIPS.
„ KIPS.	„ HIDE BUTTS.	„ KIP SHOULDERS.
„ KIP SHOULDERS.	„ KIPS.	WAXED HIDE BUTTS.
„ HORSE SHOULDERS.	SATIN HIDES.	„ KIP BUTTS.
„ „ BELLIES.	„ HIDE SHOULDERS.	„ E. J. CALF.

DURHAM SOAP WORKS.

MANUFACTURERS, GILESGATE.

SALEROOMS AND WAREHOUSES :

BALLOON STREET, MANCHESTER;

WATERLOO STREET, NEWCASTLE-ON-TYNE;

LEMAN STREET, LONDON, E;

106, VICTORIA STREET, BRISTOL;

LEEDS, HUDDERSFIELD, NOTTINGHAM, AND BLACKBURN—

Where all Orders must be sent.

THESE Works were established October, 1874, to enable the Society to supply its members with a pure article. We can, without fear of contradiction, say that the Soap supplied from these Works is equal to any supplied by the best manufacturers, combining all the qualities of a substantial cleaning agency, and being manufactured from the very best raw material.

We supply the following qualities :

WHEATSHEAF PALE	WHITE WINDSOR
GOLDEN PALE	COLD WATER
FIRST „	BEST EXTRA PALE
SECOND „	X „
XX „	FINE „
GOLDEN WINDSOR	BEST MOTTLED
PALE „	SECOND „

HONEY SOAP, 1lb., $\frac{1}{2}$ lb., and $\frac{1}{4}$ lb. Tablets.

ALMOND „ „ „ „ „

SPECIALITIES :—

CARBOLIC SOAP.	PARAFFIN SOAP.
CONGRESS SOAP (in Tablets).	“C.W.S. CLEANSER.”
WHEATSHEAF TABLETS.	LILY SOAP.

ALL CARRIAGE PAID.

For prices, see Society's Weekly Price List. Samples will be sent on application.

We are convinced that a much larger trade might be done if societies would only give this Soap a fair trial. The Co-operative Societies in the Newcastle district, who obtain their supplies chiefly from this source, find the soap gives entire satisfaction to their members. We therefore ask societies to support their own production, instead of obtaining their supply from other makers, who have travellers ever on the road waiting upon store managers seeking to influence them to buy their soap, and not that of their own manufacture.

CO-OPERATORS, SUPPORT CO-OPERATIVE PRODUCTION.

LIVINGSTONE MILLS,

BATLEY, YORKSHIRE.

WOOLLEN MANUFACTURERS.

SALEROOMS AND WAREHOUSES:

1, BALLOON STREET, MANCHESTER;
WATERLOO STREET, NEWCASTLE-ON-TYNE;
AND LEMAN STREET, LONDON, E.

Orders should be sent either direct to the Central Office, 1, Balloon Street, Manchester, or to the Branches, Waterloo Street, Newcastle, and Lemman Street, London.

WE Manufacture WORSTED CLOTH in various qualities, and FANCY WORSTEDS in varied designs, Fine TWEEDS of West of England and Scotch Finish, and YORKSHIRE TWEEDS we make also in great variety.

Societies may rely upon the Goods being made of Sound and Pure Material and well Woven and Finished.

Any length will be cut, and we trust these considerations will induce societies when buying Cloth to give our productions a fair consideration in comparison with others.

PATTERN CARDS WILL BE SENT ON APPLICATION.

PRODUCTIVE SOCIETIES

FOR WHICH THE

CO-OPERATIVE WHOLESALE SOCIETY ARE AGENTS.

The Agricultural and Horticultural Association Limited.

Reliable Farm and Garden Seeds ; special Manures for Fruit, Vegetable, and Garden Crops.

The Airedale Manufacturing Society Limited.

Manufacturers of Black Alpaca Lustres, Black Brilliantines, Black and Coloured French Twills, Mohair Glacés, Black and Coloured Persian, Russel and Cable Cords, Wool Serges, Black Orleans, Black and Coloured Italians, Black and Coloured Figures, Mottles, Mixtures, Stripes, &c., &c.

The Coventry Co-operative Watch Manufacturing Society Limited.

The Watches supplied by this Society we can well recommend as being of uniform good quality, and it engages to keep them in good going order for twelve months from date of purchase. We trust that individuals, through their societies, will give us their orders, so that we may do a larger trade in this department. Watches, from £2. 10s. to £25 each.

The Dudley Nail Manufacturing Society Limited.

The Dudley Productive Co-operative Society Limited.

Manufacturers of all kinds of Galvanised Goods, Buckets, Nails, &c.

The Eccles Industrial Manufacturing Society Limited.

Manufacturers of Toilet, Alhambra, and Damask Quilts, by hand and power ; also Twill Sheetings, all of the best quality, and in tastily-arranged patterns.

Having repeatedly compared the Quilts produced by the Eccles Manufacturing Society with the Quilts made by other firms, we are thoroughly satisfied that those made by them are equal, and, when cost is considered, superior, to those sold by other makers. All Toilet and Honeycomb Quilts sold by the Co-operative Wholesale Society are made by the Eccles Manufacturing Society, and all members, when purchasing, should ask for the Eccles Quilts, and insist upon having them.

The Hebden Bridge Fustian Manufacturing Society Limited.

Manufacturers of Cords, Moles, Velveteens, Imperials, Diagonals, Satteens, Twills, &c., in every variety and colour; Fustian Clothing, ready-made and to order. Samples and prices on application.

The Heckmondwike Manufacturing Society Limited.

Manufacturers of Carpets, Horse Cloths, Blankets, &c.

The Lancashire and Yorkshire Co-operative Productive Society Limited.

Manufacturers of Flannels, plain and coloured, of guaranteed purity and excellence of manufacture, combined with reasonable prices. Societies ordering sufficiently large may, if desired, have the goods finished to suit their special markets.

The Leek Silk Twist Manufacturing Company Limited.

The Leicester Elastic Web Manufacturing Society Limited.

The Leicester 2nd Hosiery Manufacturing Society Limited.

We are now their sole agents, and keep a stock of all classes of goods made by them.

The Midland Nail Makers' Association Limited.

The Paisley Manufacturing Society Limited.

Manufacturers of Saxony Wool Shawls and Plaids, in plain and fancy checks; Saxony Wool Handkerchiefs and Scarfs, Dress Tartans, and Twilled and Plain Wool Shirtings. A large variety of patterns to select from.

The Rochdale Pioneers' Society Limited.

Manufacturers of Tobacco, Snuffs, &c.

The Sheepshed Hosiery Manufacturing Society Limited.

The Sheffield Co-operative Cutlery Manufacturing Society Limited.

REGULAR STEAM SERVICE

BETWEEN

GARSTON (LIVERPOOL) & ROUEN.

OFFICES:

CENTRAL: BALLOON STREET, MANCHESTER.

LIVERPOOL: 7, VICTORIA STREET.

GARSTON: NEW DOCK. ROUEN: 2, RUE JEANNE D'ARC.

"PIONEER"

OR OTHER STEAMER DESPATCHED FORTNIGHTLY.

EXTRA STEAMERS TO SUIT THE REQUIREMENTS OF THE TRADE.

Goods carried at through rates, with quick despatch, between Liverpool Manchester, Birmingham, and North of England Towns, and Paris, Lyons, Beauvais, Lille, and North and East of France.

For Rates of Freight and other information, apply to the Society's offices, as above.

On the outward voyages from Garston, in addition to sundry goods, the shipments consist largely of caustic soda, bleaching powder, and other chemicals from Widnes and St. Helens district—machinery from Manchester and Bolton and neighbouring towns—American and East Indian cotton which has arrived at Liverpool and been ordered for shipment to Rouen, the principal seat of cotton industry in France. There are also considerable shipments of copper. On arrival of the goods at Garston they are taken directly alongside our steamers, in the railway wagons, and then by means of powerful hydraulic cranes they are transferred from the wagons to the hold of the steamers. By this means shippers may rely on the shipments being effected with prompt despatch, and we avoid the risk of damage which sometimes occurs when cartage is employed.

At Rouen the steamers are berthed in close proximity to the railway lines, so that goods can be landed from the steamers direct on to the railway wagons. Or when consignees order goods to be forwarded from Rouen by water, the river barges are loaded alongside the steamer, and these are towed by powerful steam tugs up the Seine to Paris. Providing no exceptional delay occurs, the transit up the river occupies little over two days.

On the return journey from Rouen the steamers' cargo principally consists of loaf sugar coming from Paris, also sugar in bags, chemicals, dye stuffs, flour, field seeds, metals, and besides there are sundry goods in cases, such as glassware, toys, haberdashery, and *articles de Paris*.

In fine weather the sea voyage between Garston and Rouen occupies about three days. No effort is spared to ensure the steamer being despatched punctually from each port on the appointed dates, and as by this means a regular service is maintained, we are favoured with a large traffic from general shippers.

GOOLE AND CALAIS LINE OF STEAMERS.

CENTRAL OFFICES :

1. Balloon Street, Manchester.

GOOLE OFFICES :

Co-operative Wholesale Society, Goole.

CALAIS OFFICES :

Co-operative Wholesale Society, 5, Rue du Paradis, Calais.

WEEKLY SERVICE BETWEEN GOOLE & CALAIS.

The new powerful and fast steamship "PROGRESS," or other steamer, will (weather and other casualties permitting) sail regularly between Goole and Calais, leaving Goole every **Wednesday** and Calais every **Saturday**. This line is in direct communication at Goole with the L. & Y. and N.E. Railway Companies, whose wagons can be loaded direct from the steamers, thereby ensuring despatch with the least risk of damage to the goods carried by the line.

The Aire and Calder Navigation Company run their canal boats alongside the Company's steamers, so that all who prefer their goods carried by canal can have them loaded direct into the Aire and Calder Company's boats and *vice versa*.

At Calais the steamers are berthed near the Custom House and opposite the goods warehouse of the North of France Railway Company, where the goods can be stored waiting the arrival of the steamers.

The North of France Railway Company have a line of rails laid to the place where the steamers are berthed, so that goods entrusted to this line can be safely and quickly despatched to their destination. The Goole and Calais route is the best and cheapest between the great manufacturing centres of the North of England and those of the North of France ; and shippers in those districts will find it to their advantage to give this line a trial.

Goods are carried at through rates from any part of the United Kingdom to the principal cities of France and the Continent.

For rates of freight and other information apply to the

Co-OPERATIVE WHOLESALE SOCIETY, 1, Balloon Street, Manchester;

Co-OPERATIVE WHOLESALE SOCIETY, Goole ; or

Co-OPERATIVE WHOLESALE SOCIETY, 5, Rue du Paradis, Calais.

Goole and Hamburg Line of Steamers.

CENTRAL OFFICES: 1, BALLOON STREET, MANCHESTER.

GOOLE OFFICES: CO-OPERATIVE WHOLESALE SOCIETY, GOOLE.

HAMBURG OFFICES: MR. W. ZODER, AGENT, 3, STEINHOF, HAMBURG.

REGULAR SERVICE BETWEEN GOOLE AND HAMBURG.

The powerful and fast steamships "EQUITY," "FEDERATION," and "UNITY," or other Steamers, will (weather and other casualties permitting) sail regularly between Goole and Hamburg,

LEAVING EACH PORT TWICE A WEEK.

Extra Steamers to suit the requirements of the Trade.

This line is in direct communication at Goole with the L. & Y. & N.E. Railway Companies, whose wagons can be loaded direct from the steamer, without the risk or expense of cartage. This is of great importance to shippers, as it ensures a quick delivery of their goods in a clean and undamaged condition.

The Aire and Calder Navigation Company run their canal boats alongside the Company's steamers, so that all who prefer their goods carried by canal can have them loaded direct into the Aire and Calder Company's boats, and *vice versa*.

At Hamburg the steamers are berthed alongside the warehouses of the Railway Company, where the goods can be stored waiting the arrival of the steamers.

GOODS ARE CARRIED AT THROUGH RATES

From any part of the United Kingdom to the principal cities of
Germany and the Continent.

For Rates of Freight and other information apply to the CO-OPERATIVE WHOLESALE SOCIETY, 1, Balloon Street, Manchester; CO-OPERATIVE WHOLESALE SOCIETY, Goole; or Mr. W. ZODER, Agent, 3, Steinhof, Hamburg.

MEETINGS AND OTHER COMING EVENTS IN CONNECTION WITH THE SOCIETY IN 1890.

- Jan. 18—SATURDAY....Nomination Lists: Last day for receiving.
- Feb. 18—TUESDAYVoting Lists: Last day for receiving.
- Feb. 22—SATURDAY....Newcastle and London Branch Quarterly Meetings.
- Mar. 1—SATURDAY....General Quarterly Meeting—Manchester.
- Mar. 22—SATURDAY....Quarter Day.
- April 26—SATURDAY....Nomination Lists: Last day for receiving.
- May 27—TUESDAYVoting Lists: Last day for receiving.
- May 31—SATURDAY....Newcastle and London Branch Quarterly Meetings.
- June 7—SATURDAY....General Quarterly Meeting—Manchester.
- June 28—SATURDAY....Quarter Day.
- July 26—SATURDAY....Nomination Lists: Last day for receiving.
- Aug. 26—TUESDAYVoting Lists: Last day for receiving.
- Aug. 30—SATURDAY....Newcastle and London Branch Quarterly Meetings.
- Sept. 6—SATURDAY....General Quarterly Meeting—Manchester.
- Sept. 27—SATURDAY....Quarter Day.
- Oct. 25—SATURDAY....Nomination Lists: Last day for receiving.
- Nov. 25—TUESDAYVoting Lists: Last day for receiving.
- Nov. 29—SATURDAY....Newcastle and London Branch Quarterly Meetings.
- Dec. 6—SATURDAY....General Quarterly Meeting—Manchester.
- Dec. 27—SATURDAY....Quarter Day.

PRINCIPAL EVENTS IN CONNECTION WITH THE
CO-OPERATIVE WHOLESALE SOCIETY
SINCE ITS COMMENCEMENT.

YEAR.	DAY.	EVENTS.
1863	Aug. 11 ..	Co-operative Wholesale Society enrolled.
1864	Mar. 14 ..	Co-operative Wholesale Society commenced business.
1866	April 24 ..	Tipperary Branch opened.
1868	June 1 ..	Kilmallock Branch opened.
1869	Mar. 1 ..	Balloon Street Warehouse opened.
„	July 12 ..	Limerick Branch opened.
1871	Nov. 26 ..	Newcastle-on-Tyne Branch opened.
1872	July 1 ..	Manchester Boot and Shoe Department commenced.
„	Oct. 14 ..	Bank Department commenced.
1873	Jan. 13 ..	Crumpsall Works purchased.
„	April 14 ..	Armagh Branch opened.
„	June 2 ..	Manchester Drapery Department established.
„	July 14 ..	Waterford Branch opened.
„	Aug. 4 ..	Cheshire Branch opened.
„	„ 4 ..	Leicester Works purchased.
„	„ 16 ..	Insurance Fund established.
„	Sept. 15 ..	Leicester Works commenced.
1874	Feb. 2 ..	Tralee Branch opened.
„	Mar. 9 ..	London Branch established.
„	Oct. 5 ..	Durham Soap Works commenced.
1875	April 2 ..	Liverpool Purchasing Department commenced.
„	June 15 ..	Manchester Drapery Warehouse, Dantzic Street, opened.
1876	Feb. 14 ..	Newcastle Branch Buildings, Waterloo Street, opened.
„	„ 21 ..	New York Branch established.
„	May 24 ..	S.S. "Plover" purchased.
„	July 16 ..	Manchester Furnishing Department commenced.
„	Aug. 5 ..	Leicester Works first Extensions opened.
1877	Jan. 15 ..	Cork Branch established.
„	Oct. 25 ..	Land in Liverpool purchased.
1879	Feb. 21 ..	S.S. "Pioneer," Launch of.
„	Mar. 24 ..	Rouen Branch opened.
„	„ 29 ..	S.S. "Pioneer," Trial trip.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT.—CONTINUED.

YEAR.	DAY.	EVENTS.
1879	June 30 ..	Goole Forwarding Department opened.
1880	Jan. 30 ..	S.S. "Plover" sold.
"	Aug. 14 ..	Heckmondwike Boot and Shoe Works commenced.
"	Sept. 27 ..	London Drapery Department commenced in new premises,
1881	June 6 ..	Copenhagen Branch opened. [Hooper Square.
"	July 27 ..	S.S. "Cambrian" purchased.
1882	Oct. 31 ..	Leeds Saleroom opened.
"	Nov. 1 ..	London Tea and Coffee Department commenced.
1883	July 21 ..	S.S. "Marianne Briggs" purchased.
1884	April 7 ..	Hamburg Branch commenced.
"	May 31 ..	Leicester Works second Extensions opened.
"	June 25 ..	Newcastle Branch—New Drapery Warehouse opened.
"	Sept. 13 ..	Commemoration of the Society's Twenty-first Anniversary at Newcastle-on-Tyne and London.
"	" 20 ..	Commemoration of the Society's Twenty-first Anniversary
"	" 29 ..	Bristol Dépôt commenced. [at Manchester.
"	Oct. 6 ..	Launch of the s.s. "Progress."
1885	Dec. 30 ..	Fire—Tea Department, London.
1886	April 22 ..	Nottingham Saleroom opened.
"	Aug. 25 ..	Longton Crockery Dépôt opened.
"	Oct. 12 ..	Launch of the s.s. "Federation."
1887	Mar. 14 ..	Batley Mill commenced.
"	June 1 ..	S.S. "Progress" damaged by fire at Hamburg.
"	July 21 ..	Manchester—New Furnishing Warehouse opened.
"	Nov. 2 ..	London Branch—New Warehouse opened.
"	" 2 ..	Manufacture of Cocoa and Chocolate commenced.
1888	July 7 ..	Launch of the s.s. "Equity."
"	Aug. 29 ..	Heckmondwike—Currying Department commenced.
"	Sept. 8 ..	S.S. "Equity" Trial Trip.
"	" 27 ..	S.S. "Cambrian" sold.
"	Oct. 14 ..	Fire—Newcastle Branch.
1889	Feb. 18 ..	Enderby Extension opened.
"	Nov. 11 ..	Longton Dépôt—Opening of New Premises.

PROGRESS FROM COMMENCEMENT IN

YEAR ENDING	£5 Shares taken up.	No. of Members belonging to our Shareholders.	CAPITAL.						Net Sales.
			Shares.	Loans and Deposits.	Trade and Bank Reserve Fund.	Insurance Fund.	Reserved Expenses.	Total.	
			£	£	£	£	£	£	£
Oct. 1864 (30 weeks) .....	....	18,337	2,455	Inclu-	....	....	..	2,455	51,857
" 1865 .....	....	24,005	7,182	ded in	....	....	..	7,182	120,754
" 1866 .....	....	31,030	10,968	Shares.	82	....	..	11,050	175,489
Jan. 1868 (65 weeks) .....	....	59,349	11,276	14,355	682	....	..	26,313	331,744
" 1869 .....	....	74,737	14,888	16,059	1,115	....	..	32,062	412,240
" 1870 .....	....	79,245	16,556	22,822	1,280	....	..	40,658	507,217
" 1871 (53 weeks) .....	....	89,880	19,015	22,323	2,826	....	..	44,164	677,734
" 1872	5,835	114,588	24,410	25,768	1,910	....	..	52,088	758,764
" 1873	6,949	134,276	31,352	112,589	2,916	....	..	146,857	1,153,132
" 1874	13,899	168,985	48,126	147,949	1,613	2,356	..	200,044	1,636,950
" 1875	17,326	198,608	60,930	193,594	5,373	3,385	..	263,282	1,964,829
" 1876	22,254	249,516	78,249	286,614	8,910	5,834	..	379,607	2,247,395
" 1877 (53 weeks)	24,717	276,522	94,590	299,287	12,631	10,843	634	417,985	2,697,366
" 1878	24,979	274,649	103,091	287,536	14,554	12,556	788	418,525	2,827,052
" 1879	28,206	305,161	117,657	291,939	16,245	15,127	1,146	442,114	2,705,625
Dec. 1879 (50 weeks)	30,688	331,625	130,615	321,670	25,240	15,710	1,095	494,330	2,645,331
" 1880	33,663	361,523	146,061	361,805	38,422	17,905	1,661	565,854	3,339,681
" 1881	34,351	367,973	156,052	386,824	16,037	18,644	2,489	580,046	3,574,095
" 1882	38,643	404,006	171,940	416,832	20,757	19,729	2,945	632,203	4,038,238
" 1883	41,783	433,151	186,692	455,879	20,447	21,949	6,214	691,181	4,546,889
" 1884 (53 weeks)	45,099	459,734	207,080	494,840	25,126	24,324	9,988	761,358	4,675,371
" 1885	51,099	507,772	234,112	524,781	31,094	40,084	11,104	841,175	4,793,151
" 1886	58,612	558,104	270,679	567,527	37,755	57,015	11,403	944,379	5,223,179
" 1887	64,475	604,800	300,953	590,091	39,095	73,237	13,666	1,017,042	5,713,235
" 1888	67,704	634,196	318,583	648,134	51,189	84,201	13,928	1,116,035	6,200,074
	....	....	....	....	....	....	..	....	63,017,392

TRADE

DR.

RESERVE FUND ACCOUNT FROM

Additions to—	£
From Disposal of Profit Account, as above.....	96,234
Bonus to Employés: Balances between Amounts Provided and actually Paid.....	311
Dividend on Bad Debts, previously written off	720
Unclaimed Shares and Cash	20
Profit on Sale of Strawberry Estate, Newcastle.....	1,953
" " Land, Liverpool	713
" " Land and Buildings, Rosedale	11
Interest on Manchester Ship Canal Shares	231
Dividend on Sales to Employés	21

£100,214

MARCH, 1864, TO DECEMBER, 1888.

Comparison with corresponding period previous year.		DISTRIBUTIVE EXPENSES.			Net Profit.	Average Dividend paid per £.	Transferred to Trade Reserve Fund.	Dates Departments and Branches were commenced.
Increase.	Rate.	Amnt.	Rate on Sales					
£		£	Per £.	Per £100.	£	d.	£	
....	..	347	13	13 4 ¹ ₂	267	11 ¹ ₂	....
....	..	906	13	15 0	1,858	3 ¹ ₂	....
54,735	45 ¹ ₄	1,615	21	18 4 ³ ₄	2,310	3	234	Tipperary.
112,688	51 ¹ ₄	3,135	21	18 10 ¹ ₄	4,411	3	450	
124,063	43	3,338	1 ¹ ₄	16 2 ¹ ₄	4,862	2 ³ ₄	416	Kilmallock.
94,977	23	4,644	21	18 3	4,248	1 ¹ ₄	542	Limerick.
159,379	30 ³ ₄	5,583	1 ¹ ₄	16 5 ² ₄	7,626	2 ¹ ₄	1,620	
86,559	12 ⁷ ₈	6,853	21	18 0 ³ ₄	7,867	2 ¹ ₄	1,036	Newcastle.
394,368	51 ¹ ₄	12,811	2 ¹ ₄	22 2 ³ ₄	11,116	2 ¹ ₄	1,243	Manchester Boot and Shoe, Crumpsall.
483,818	41 ⁷ ₈	21,147	3	25 10	14,233	2	922	{ Armagh, Manchester Drapery, Leicester, Hartford, Waterford, Clonmel.
327,879	20	28,436	3	28 11 ¹ ₄	20,684	2	4,461	London, Tralee, Durham.
282,566	14 ³ ₄	31,555	3	28 0	26,750	2 ¹ ₄	4,826	Liverpool.
401,095	17 ¹ ₄	42,436	3	31 5 ¹ ₄	36,979	2 ¹ ₄	4,925	New York, Goole, Furnishing. S.S. purchased.
188,897	7 ¹ ₄	43,169	3	30 6 ¹ ₄	29,189	2	579	Cork.
121,427*	4 ³ ₈ *	43,093	3 ¹ ₄	31 10 ¹ ₄	34,959	2 ¹ ₄	5,970	
22,774	7 ¹ ₈	41,309	3 ¹ ₄	31 2 ³ ₄	42,764	2 ³ ₄	8,060	{ Launch of Steamship "Pioneer." Rouen
611,282	22 ³ ₈	47,153	3	28 2 ³ ₄	42,090	2 ³ ₄	10,651	Goole forwarding depôt.
234,414	7	51,306	3 ¹ ₄	28 8 ¹ ₄	46,850	2 ³ ₄	7,672	Heckmondwike.
464,143	12 ⁷ ₈	57,340	3	28 4	49,658	2 ³ ₄	7,672	Copenhagen. Purchase of S.S. "Cambrian."
508,651	12 ³ ₄	66,057	3 ¹ ₄	29 0	47,885	2 ³ ₄	3,416	Tea and Coffee Department, London.
41,042	1 ¹ ₄	70,343	3	30 1	54,491	2 ³ ₄	3,176	Purchase of s.s. "Marianne Briggs."
203,946	4	74,305	3 ¹ ₄	31 0	77,630	3 ³ ₄	6,432	Hamburg. Bristol Depôt. Launch of "Progress."
430,028	8 ¹ ₄	81,653	3	31 3 ³ ₄	83,328	3 ¹ ₄	4,434	
490,056	9 ¹ ₄	93,979	3	32 10 ¹ ₄	65,141	2 ¹ ₄	7,077	Longton Depôt. Launch of S.S. "Federation."
486,839	8 ¹ ₂	105,027	4	33 10 ¹ ₂	82,490	2 ⁷ ₈	4,130	Batley, Heckmondwike Currying.
Decrease.	..	937,540	3 ¹ ₂	29 9 ¹ ₂	799,686	2 ¹ ₂	13,962	{ London Cocoa Department. Launch of S.S. "Equity." Batley Ready Mades.

DEPARTMENT.

COMMENCEMENT OF SOCIETY.

Cr.

Deductions from—	£
Celebration Dinner : Opening Warehouse, Balloon Street	56
Land and Buildings Account Depreciation, Special	1,148
Fixtures " " "	852
Newcastle Formation Expenses	16
Insurance Fund.....	6,000
Investments Written off: Bank Department.....	18,259
" " Trade Department	10,660
Manchester Ship Canal, on Shares Account	10,000
Donations, Subscriptions, &c.....	9,050
21st Anniversary Commemoration Expenses	2,017
BALANCE :—	
Total.....	58,058
Reserve Fund, as per Capital Account, December 22, 1888.....	42,156
	£100,214

STATEMENT OF LAND, BUILDINGS, STEAMSHIPS, AND

		LAND.						
		Area in Square Yards.	Yearly Chief.	Total Pay- ments	Less Written Off.	Nomin'l Original Value.	Depre- ciation.	Nomin'l Value June 22, 1889.
MANCHESTER :—								
Balloon Street, No. 1	Central Offices, Bank, Assembly- room, & Grocery Warehouse.	808	£ s. d. 14 11 0	£ 3400	£ ..	£ 3400	£ 2391	£ 1009
Balloon Street	Extensions	633	4 10 4	10286	..	10236	1484	8802
Garden Street, Nos. 39 & 41.	Grocery Warehouse	377	7 1 9	3024	..	3024	1125	1899
Garden Street, No. 37	Grocery Warehouse	293	....	2586	..	2586	988	1598
Garden Street, No. 35	Grocery Warehouse & Engineer room	733 ² / ₃	0 12 1	3862	..	3862	2022	1840
Garden Street	Purchases from Booth's and Robinson's	750	....	6000	..	6000	204	5796
Corporation-st., Cloek Alley, Holgate-st., and Balloon-st	White Lion Hotel, Warehouses on Rental, and New Furnish- ing and Boot and Shoe Depts.	3367	Freehold.	36963	..	36963	3966	32997
Dantzic St. and Garden St..	Drapery Warehouse	421	..	5395	..	5395	2262	3133
Dantzic St. and Garden St..	Drapery Warehouse (late Boot and Shoe Warehouse)	202 ³ / ₄	..	2525	..	2525	696	1829
Dantzic St. and Garden St..	Drapery Extension	373 ² / ₉	..	5014	..	5014	680	4334
Dantzic St., Nos. 41 to 47 ..	Woollen Cloth and Tailoring Department, &c.	468 ¹ / ₃	..	5000	..	5000	531	4469
NEWCASTLE-ON-TYNE :—								
Thornton Street and Water- loo Street	Total Manchester....	8426 ³ / ₅	26 15 2	84055	..	84055	16349	67706
LONDON :—	Offices, Grocery, and Drapery Warehouse, Boot & Shoe & Fur- nishing Warehouse, Dining-rm.	2564	Freehold.	12472	44	12428	3440	8988
Leman Street & Great Pres- cott Street	Offices, Grocery, Drapery, Boot and Shoe, Furnishing, and Tea, Coffee, and Cocoa Ware- house, Property on Rental, Stables, &c.	4072 ¹ / ₃	..	22683	1083	21600	2002	19598
BRISTOL	Warehouse and Sale Rooms ..	....	....	..	..	..	..	..
CRUMPSALL	Biscuits and Sweets, and Dry and Soft Soap Works	10535	45 0 0	..	..	..	..	..
LEICESTER	Boot and Shoe Works	1160	Freehold.	5286	..	5286	874	4412
ENDERBY .....	..	776	....	84	..	84	2	82
HECKMONDWIKE	Boot & Shoe & Currying Works	5947	Freehold.	1342	..	1342	136	1206
DURHAM	Soap Works	1094 ² / ₃	..	1095	..	1095	391	704
BATLEY	Woollen Cloth & Ready-mades.	7036	....	3726	..	3726	186	3540
DUNSTON	Corn Mill .....	....	....	..	..	..	..	..
LIVERPOOL	Office Fittings .....	....	....	..	..	..	..	..
CHESHIRE	Horse and Trap .....	....	....	..	..	..	..	..
LEEDS	Sale Room .....	....	....	..	..	..	..	..
IRELAND :—								
Limerick (839 years' lease) ..	Butter Purchasing Dépôt	480 ¹ / ₃	10 0 0	..	..	..	..	..
Waterford .....	..	....	....	..	..	..	..	..
Kilmallock .....	..	....	....	..	..	..	..	..
Tipperary (99 years' lease) ..	House & Butter Store on Rental.	595 ¹ / ₂	4 0 0	..	..	..	..	..
Cork	Butter Purchasing Dépôt ....	....	....	..	..	..	..	..
Tralee (99 years' lease)	Butter and Eggs ..	693 ¹ / ₃	5 0 0	..	..	..	..	..
Armagh	Butter and Eggs ..	....	....	..	..	..	..	..
NEW YORK (America)	Office Fittings .....	....	....	..	..	..	..	..
COPENHAGEN .....	..	....	....	..	..	..	..	..
HAMBURG .....	..	....	....	..	..	..	..	..
LONGTON	Crookery Dépôt .....	....	....	..	..	..	..	..
ROUEN (France)	Shipping Dépôt, Shed, Office Fittings, &c. ....	....	....	..	..	..	..	..
CALAIS .....	..	....	....	..	..	..	..	..
GOOLE .....	..	....	....	..	..	..	..	..
Longsight	Land	45347	Freehold.	9337	..	9337	1334	8003
Gorton	Dwelling-houses and Shops ..	9000	150 0 0	..	..	..	..	..
Bolton	Dwelling-houses and Shops ..	12183 ¹ / ₂	130 3 0	..	..	..	..	..
Newhall	Dwelling-houses and Shops ..	7260	Freehold.	300	..	300	43	257
Taff	Dwelling-houses and Shops ..	1150	9 11 0	..	..	..	..	..
South Shields	Dwelling-houses and Shops ..	453 ¹ / ₃	Freehold.	165	..	165	22	143
Garston and Rouen Line ..	S.S. "Pioneer" .....	....	....	..	..	..	..	..
Goole and Calais and Goole and Hamburg Lines ..	S.S. "Unity" .....	....	....	..	..	..	..	..
	S.S. "Progress" .....	....	....	..	..	..	..	..
	S.S. "Federation" .....	....	....	..	..	..	..	..
	S.S. "Equity" .....	....	....	..	..	..	..	..
Totals ..		118774 ³ / ₅	380 9 2	140545	1127	139418	24779	114639

FIXTURES, QUARTER ENDING JUNE 22ND, 1889.

BUILDINGS AND STEAMSHIPS.					FIXTURES.					TOTALS.				
Total Pay-ments.	Less Written Off.	Nomin'l Origin'l Value.	Depre- ciation.	Nomin'l Value, June 22, 1889.	Total Pay-ments.	Less Written Off.	Nomin'l Origin'l Value.	Depre- ciation.	Nomin'l Value, June 22, 1889.	Total Pay-ments.	Less Written Off.	Nomin'l Origin'l Value.	Depre- ciation.	Nomin'l Value, June 22, 1889.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
10737	..	10737	9338	1399	8535	..	8535	8006	529	22672	..	22672	19735	2937
861	..	861	158	703	40	..	40	33	7	11187	..	11187	1675	9512
14424	..	14424	5102	9322	306	..	306	263	43	17754	..	17754	6490	11264
1183	..	1183	959	224	1133	..	1133	1133	..	4902	..	4902	3080	1822
6131	..	6131	2634	3497	2939	..	2939	2128	811	12932	..	12932	6784	6148
200	..	200	8	192	..	..	..	..	..	6200	..	6200	212	5988
27444	..	27444	2794	24650	2804	..	2804	453	2351	67211	..	67211	7213	59998
8388	..	8388	6344	2044	2729	..	2729	2729	..	16512	..	16512	11335	5177
5684	..	5684	3568	2116	702	..	702	615	87	8911	..	8911	4879	4032
8790	246	8544	566	7978	3675	..	3675	148	3527	17479	246	17233	1394	15839
8000	..	8000	1700	6300	163	..	163	44	119	13163	..	13163	2275	10888
91842	246	91596	33171	58425	23026	..	23026	15552	7474	198923	246	198677	65072	133605
44112	..	44112	15014	29098	11499	..	11499	7254	4245	68083	44	68039	25708	42331
83840	..	83840	16535	67305	25365	..	25365	7484	17881	131888	1083	130805	26021	104784
..	773	..	773	155	618	773	..	773	155	618
13929	..	13929	5813	8116	9165	203	8962	5221	3741	23094	203	22891	11034	11857
14055	..	14055	5865	8190	5308	..	5308	3380	1928	24649	..	24649	10119	14530
1058	9	1049	27	1022	831	..	831	23	808	1973	9	1964	52	1912
7763	658	7105	976	6129	3557	..	3557	908	2649	12662	658	12004	2020	9984
3924	..	3924	2605	1319	3040	..	3040	2698	342	8059	..	8059	5694	2365
1319	..	1319	110	1209	4380	..	4380	585	3795	5699	..	5699	695	5004
15252	3098	12154	350	11804	..	..	..	..	..	18978	3098	15880	536	15344
..	303	147	156	135	21	303	147	156	135	21
..	241	75	166	166	..	241	75	166	166	..
..	393	186	207	35	172	393	186	207	35	172
352	..	352	301	51	232	..	232	232	..	584	..	584	533	51
..	3	..	3	3	..	3	..	3	3	..
..	5	..	5	5	..	5	..	5	5	..
840	..	840	637	203	23	..	23	23	..	863	..	863	660	203
..	50	..	50	40	10	50	..	50	40	10
906	..	906	418	488	..	..	..	..	..	906	..	906	418	488
125	..	125	3	122	229	..	229	183	46	354	..	354	186	168
..	6	..	6	5	1	6	..	6	5	1
..	63	..	63	34	29	63	..	63	34	29
..	15	..	15	6	9	15	..	15	6	9
..	57	..	57	6	51	57	..	57	6	51
..	162	..	162	59	103	162	..	162	59	103
..	1015	..	1015	461	554	1015	..	1015	461	554
61	..	61	30	31	129	..	129	76	53	190	..	190	106	84
..	9337	..	9337	1334	8003
12561	..	12561	4393	8168	..	..	..	..	..	12561	..	12561	4393	8168
8440	..	8440	3209	5231	..	..	..	..	..	8440	..	8440	3209	5231
494	..	494	192	302	..	..	..	..	..	794	..	794	235	559
3048	..	3048	917	2131	..	..	..	..	..	3048	..	3048	917	2131
1381	..	1381	364	1017	..	..	..	..	..	1546	..	1546	386	1160
11458	..	11458	5955	5503	..	..	..	..	..	11458	..	11458	5955	5503
8634	..	8634	2540	6094	..	..	..	..	..	8634	..	8634	2540	6094
8994	..	8994	3682	5312	..	..	..	..	..	8994	..	8994	3682	5312
14973	..	14973	2129	12844	..	..	..	..	..	14973	..	14973	2129	12844
17799	..	17799	946	16853	..	..	..	..	..	17799	..	17799	946	16853
*305302	4011	301291	90930	210361	*9870	611	89259	44729	44530	597575	5749	591826	175690	416136
†61858	..	61858	15252	46606	..	..	..	..	..	..	..	..	..	..

* Buildings. † Steamships.

MANCHESTER GROCERY AND PROVISION TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		Stocks.
		Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£
July, 1874	353216	3682	0 2 $\frac{1}{2}$	1831	0 1 $\frac{1}{4}$	64083
Oct. „	471586	4342	0 2 $\frac{3}{4}$	6905	0 3 $\frac{1}{4}$	71341
January, 1875	285353	3692	0 3 $\frac{1}{4}$	3250	0 2 $\frac{3}{4}$	71360
April „	306720	3627	0 2 $\frac{3}{4}$	2032	0 1 $\frac{3}{4}$	52803
July „	359076	3458	0 2 $\frac{1}{4}$	3996	0 2 $\frac{3}{4}$	51573
October „	427793	3884	0 2 $\frac{1}{4}$	6379	0 3 $\frac{1}{2}$	50723
January, 1876	382947	3732	0 2 $\frac{1}{4}$	6635	0 4 $\frac{3}{4}$	56487
April „	355644	4091	0 2 $\frac{3}{4}$	5070	0 3 $\frac{7}{8}$	55040
July „	398787	4603	0 2 $\frac{7}{8}$	3975	0 2 $\frac{1}{4}$	50136
October „ (14 weeks).....	543067	4685	0 2	10514	0 4 $\frac{3}{4}$	64695
January, 1877	410139	4313	0 2 $\frac{1}{2}$	8434	0 4 $\frac{7}{8}$	68205
April „	350666	4257	0 2 $\frac{7}{8}$	2501	0 1 $\frac{5}{8}$	47424
July „	475064	4261	0 2 $\frac{1}{4}$	6848	0 3 $\frac{7}{8}$	64838
October „	513321	4157	0 2	10377	0 4 $\frac{7}{8}$	63592
January, 1878	421966	4191	0 2 $\frac{1}{4}$	6019	0 3 $\frac{1}{4}$	53790
April „	392083	4380	0 2 $\frac{1}{4}$	6127	0 3 $\frac{3}{4}$	61765
July „	401932	4401	0 2 $\frac{5}{8}$	5216	0 3	57128
October „	491527	4392	0 2 $\frac{1}{4}$	8669	0 4 $\frac{1}{4}$	59793
January, 1879	398071	4200	0 2 $\frac{3}{4}$	6490	0 3 $\frac{3}{4}$	55319
March „ (10 weeks).....	263534	3254	0 2 $\frac{7}{8}$	2790	0 2 $\frac{1}{4}$	71347
June „ (14 „).....	404338	4722	0 2 $\frac{3}{4}$	3659	0 2 $\frac{1}{4}$	79086
September, 1879	452049	4376	0 2 $\frac{1}{4}$	9306	0 4 $\frac{5}{8}$	61379
December, „	470086	4409	0 2 $\frac{1}{4}$	13071	0 6 $\frac{5}{8}$	71446
March, 1880.....	418000	4644	0 2 $\frac{5}{8}$	5706	0 3 $\frac{1}{4}$	95015
June „	484068	4797	0 2 $\frac{1}{4}$	4327	0 2 $\frac{1}{4}$	82832
September „	564183	4718	0 2	12086	0 5 $\frac{1}{8}$	102466
December „	532133	4752	0 2 $\frac{1}{4}$	8858	0 4	70091
March 1881	404706	4692	0 2 $\frac{1}{4}$	5927	0 3 $\frac{1}{4}$	84602
June „	497493	4865	0 2 $\frac{1}{4}$	7256	0 3 $\frac{1}{4}$	81648
Sept. „	598864	5019	0 2	11227	0 4 $\frac{1}{2}$	84093
Dec. „	546147	5307	0 2 $\frac{1}{4}$	8050	0 3 $\frac{3}{4}$	87277
March, 1882	468027	5884	0 3	6222	0 3 $\frac{1}{4}$	107940
June „	559537	5839	0 2 $\frac{1}{4}$	6187	0 2 $\frac{1}{4}$	92310
Sept. „	617265	5704	0 2 $\frac{1}{4}$	9339	0 3 $\frac{1}{4}$	92696
Dec. „	653521	6239	0 2 $\frac{1}{4}$	8896	0 3 $\frac{1}{4}$	141191
March, 1883	558465	7029	0 3	7296	0 3 $\frac{1}{4}$	125416
June „	606478	7097	0 2 $\frac{3}{4}$	4360	0 1 $\frac{3}{4}$	130279
Sept. „	692614	6927	0 2 $\frac{3}{4}$	7514	0 2 $\frac{1}{4}$	97095
Dec. „	686852	7284	0 2 $\frac{1}{4}$	8285	0 2 $\frac{1}{4}$	109414
March, 1884	502853	7007	0 3 $\frac{1}{4}$	5493	0 2 $\frac{3}{4}$	89334
June „ (14 weeks).....	641730	7616	0 2 $\frac{3}{4}$	5262	0 1 $\frac{3}{4}$	94779
Sept. „	675845	6972	0 2 $\frac{3}{4}$	7602	0 2	104832
Dec. „	636860	6927	0 2 $\frac{3}{4}$	6536	0 2 $\frac{1}{4}$	107524
March, 1885	514235	7124	0 3 $\frac{1}{4}$	7455	0 3 $\frac{1}{4}$	78912
June „	578862	6746	0 2 $\frac{3}{4}$	13340	0 5 $\frac{1}{4}$	90848
Sept. „	644647	6586	0 2 $\frac{3}{4}$	10555	0 3 $\frac{1}{4}$	97421
Dec. „	638201	7028	0 2 $\frac{3}{4}$	10407	0 3 $\frac{1}{4}$	92790
March, 1886	568243	7131	0 3	8553	0 3 $\frac{1}{4}$	95156
June „	600840	7291	0 2 $\frac{7}{8}$	7454	0 2 $\frac{1}{4}$	78561
Sept. „	671578	7469	0 2 $\frac{5}{8}$	10913	0 3 $\frac{7}{8}$	104934
Dec. „	730774	7886	0 2 $\frac{1}{4}$	14461	0 4 $\frac{3}{8}$	113620
March, 1887	604978	7724	0 3	10305	0 4	103609
June „	648521	7976	0 2 $\frac{7}{8}$	8133	0 3	96828
Sept. „	761498	8248	0 2 $\frac{1}{4}$	11926	0 3 $\frac{3}{4}$	122923
Dec. „	812627	9031	0 2 $\frac{1}{4}$	15152	0 4 $\frac{1}{4}$	129565
March, 1888	673598	8387	0 2 $\frac{1}{4}$	10347	0 3 $\frac{1}{4}$	101993
June „	720959	8794	0 2 $\frac{1}{4}$	11111	0 3 $\frac{1}{4}$	109278
Sept. „	802333	8900	0 2 $\frac{1}{4}$	14345	0 4 $\frac{1}{4}$	121208
Dec. „	895285	9833	0 2 $\frac{1}{4}$	13995	0 3 $\frac{3}{4}$	139849
March, 1889	769225	9300	0 2 $\frac{1}{4}$	14235	0 4 $\frac{1}{4}$	150890
June „	839900	10001	0 2 $\frac{1}{4}$	19357	0 5 $\frac{1}{4}$	143149
	33150960	359883	0 2 $\frac{1}{2}$	498567	0 3 $\frac{1}{2}$	....

MANCHESTER DRAPERY AND WOOLLEN CLOTH TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		Loss.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£	s. d.	£
January, 1874	10575	348	0 8	201	0 4 $\frac{9}{16}$	....	....	11568
April „	12712	564	0 10 $\frac{5}{8}$	436	0 8 $\frac{3}{16}$	....	....	19409
July „	12991	867	1 4	952	1 5 $\frac{5}{8}$	....	....	26002
October „	24185	1223	1 0 $\frac{1}{2}$	....	....	560	0 5 $\frac{1}{2}$	31475
January, 1875	21402	1218	1 1 $\frac{3}{16}$	416	0 4 $\frac{5}{8}$	....	....	36824
April „	26273	1319	1 0 $\frac{1}{16}$	239	0 2 $\frac{1}{16}$	....	....	37905
July „	30513	1748	1 1 $\frac{1}{4}$	376	0 3	....	....	47101
October „	36071	2041	1 1 $\frac{9}{16}$	246	0 1 $\frac{5}{8}$	....	....	65230
January, 1876	36629	2156	1 2 $\frac{1}{8}$	....	....	141	0 0 $\frac{3}{8}$	72408
April „	41708	2397	1 1 $\frac{3}{4}$	60	0 0 $\frac{5}{16}$	....	....	74071
July „	32996	2509	1 6 $\frac{1}{4}$	....	....	634	0 4 $\frac{5}{8}$	73833
October „ (14 weeks)	38977	2370	1 2 $\frac{5}{8}$	....	....	453	0 2 $\frac{3}{8}$	70898
January, 1877	33402	2115	1 3 $\frac{1}{8}$	....	....	393	0 2 $\frac{3}{4}$	69267
April „	31620	2316	1 5 $\frac{9}{16}$	....	....	1678	1 0 $\frac{3}{4}$	64349
July „	25640	2197	1 8 $\frac{9}{16}$	....	....	1115	0 10 $\frac{7}{16}$	66539
October „	31389	2148	1 4 $\frac{7}{16}$	....	....	154	0 1 $\frac{3}{16}$	62442
January, 1878	36269	2218	1 2 $\frac{5}{8}$	....	....	1197	0 8	48511
April „	37000	2162	1 2	316	0 2	....	....	44995
July „	31486	2186	1 4 $\frac{5}{8}$	60	0 0 $\frac{1}{2}$	....	....	43849
October „	33703	2146	1 3 $\frac{1}{4}$	191	0 1 $\frac{1}{16}$	....	....	44662
January, 1879	32557	2024	1 2 $\frac{7}{8}$	68	0 0 $\frac{3}{8}$	....	....	44439
March „ (10 weeks)	25869	1622	1 3	193	0 1 $\frac{1}{4}$	....	....	44151
June „ (14 weeks)	33171	2116	1 3 $\frac{1}{4}$	619	0 4 $\frac{1}{4}$	....	....	43960
Sept. „	30136	2022	1 4	168	0 1 $\frac{1}{2}$	....	....	44446
Dec. „	37648	2057	1 1	694	0 4 $\frac{1}{2}$	....	....	43225
March, 1880	37484	2168	1 1 $\frac{7}{8}$	472	0 3	....	....	41788
June „	34195	2035	1 2 $\frac{1}{4}$	374	0 2 $\frac{5}{8}$	....	....	43792
Sept. „	30734	2264	1 5 $\frac{3}{8}$	201	0 1 $\frac{1}{2}$	....	....	45664
Dec. „	37008	2044	1 1 $\frac{1}{4}$	1267	0 8	....	....	44105
March, 1881	32449	2078	1 3 $\frac{3}{8}$	564	0 4 $\frac{1}{8}$	....	....	40245
June „	30939	2002	1 3 $\frac{3}{8}$	453	0 3 $\frac{3}{8}$	....	....	43533
Sept. „	31825	2060	1 3 $\frac{1}{2}$	322	0 2 $\frac{3}{8}$	....	....	43315
Dec. „	37701	2028	1 0 $\frac{7}{8}$	593	0 3 $\frac{1}{4}$	....	....	42203
March, 1882	34875	2064	1 2 $\frac{1}{16}$	820	0 5 $\frac{3}{4}$	....	....	39171
June „	32539	2017	1 2 $\frac{1}{16}$	809	0 5 $\frac{7}{16}$	....	....	44073
Sept. „	33983	2083	1 2 $\frac{3}{8}$	535	0 3 $\frac{1}{4}$	....	....	42467
Dec. „	41622	2173	1 0 $\frac{1}{2}$	1340	0 7 $\frac{5}{8}$	....	....	40854
March, 1883	33527	2250	1 2	325	0 2	....	....	39420
June „	33329	2098	1 3	1165	0 8 $\frac{3}{8}$	....	....	38606
Sept. „	38935	2241	1 1 $\frac{3}{4}$	856	0 5 $\frac{1}{4}$	....	....	43097
Dec. „	46206	2387	1 0 $\frac{5}{8}$	1825	0 9 $\frac{5}{8}$	....	....	41365
March, 1884	43145	2306	1 0 $\frac{3}{4}$	768	0 4 $\frac{3}{8}$	....	....	38727
June „ (14 weeks)	46839	2538	1 1	1054	0 5 $\frac{3}{8}$	....	....	41271
Sept. „	45933	2391	1 0 $\frac{1}{2}$	1735	0 9	....	....	45074
Dec. „	50220	2352	0 11 $\frac{1}{4}$	2136	0 10 $\frac{1}{4}$	....	....	42133

MANCHESTER DRAPERY AND WOOLLEN CLOTH TRADE.—*Con.*

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		LOSS.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£	s. d.	£
March, 1885.....	50626	2543	1 0	1768	0 8 ³ / ₈	....	....	42168
June „	43007	2439	1 1 ¹ / ₂	1403	0 7 ³ / ₈	....	....	44931
Sept. „	47128	2543	1 0 ¹ / ₂	1530	0 7 ³ / ₈	....	....	52236
Dec. „	53682	2790	1 0 ¹ / ₂	1023	0 4 ¹ / ₂	....	....	50570
March, 1886	53002	2726	1 0 ¹ / ₄	960	0 4 ¹ / ₄	....	....	50570
June „	52440	2630	1 0	1878	0 8 ³ / ₈	....	....	51753
Sept. „	53443	2822	1 0 ¹ / ₂	1086	0 4 ¹ / ₂	....	....	56784
Dec. „	58427	2965	1 0 ¹ / ₈	1736	0 7 ¹ / ₈	....	....	60405
March, 1887	55992	2876	1 0 ¹ / ₄	1295	0 5 ¹ / ₂	....	....	62131
June „	54519	3019	1 1 ¹ / ₄	894	0 3 ⁷ / ₈	....	....	67260
Sept. „	54743	3067	1 1 ¹ / ₂	671	0 2 ⁵ / ₈	....	....	70597
Dec. „	67270	3262	0 11 ⁵ / ₈	762	0 2 ⁵ / ₈	....	....	65807
March, 1888	63366	3117	0 11 ³ / ₄	896	0 3 ³ / ₈	....	....	67046
June „	63091	3254	1 0 ³ / ₈	1409	0 5 ¹ / ₄	....	....	64113
Sept. „	60251	3168	1 0 ¹ / ₂	233	0 0 ⁵ / ₈	....	....	69685
Dec. „	68618	3354	0 11 ⁵ / ₈	2227	0 7 ¹ / ₄	....	....	70560
March, 1889	64977	3327	1 0 ¹ / ₄	1259	0 4 ⁵ / ₈	....	....	80383
June „	70325	3545	1 0	694	0 2 ¹ / ₄	....	....	82946
	2538317	143115	1 1 ¹ / ₂	44573	....	6325	....	....
Less Depreciation allowed, see Disposal of Profit Account, October, 1877....			£4757					
„ Loss			6325	11082	....		
Leaves Net Profit .....			....	33491	0 3 ¹ / ₈			

MANCHESTER WOOLLEN CLOTH DEPARTMENT.

From the time of commencing to publish a separate Account in Balance Sheet.

QUARTERLY ACCOUNTS.

Date.		Sales.	EXPENSES.		PROFIT.		LOSS.		Stocks.
			Amount	Rate.	Amount	Rate.	Amount	Rate.	
			£	s. d.	£	s. d.	£	s. d.	
March	1884	4504	307	1 4 $\frac{1}{4}$	1	....	....	....	4839
June	" (14 weeks) ..	7243	341	0 11 $\frac{1}{2}$	226	0 7 $\frac{3}{8}$	....	....	4212
September	"	4272	301	1 4 $\frac{7}{8}$	408	1 10 $\frac{7}{8}$	....	....	4720
December	"	4349	272	1 3	....	....	226	1 0 $\frac{3}{8}$	4407
March	1885	5748	294	1 0 $\frac{1}{2}$	159	0 6 $\frac{5}{8}$	....	....	5031
June	"	6186	307	0 11 $\frac{7}{8}$	195	0 7 $\frac{1}{2}$	....	....	4151
September	"	4476	310	1 4 $\frac{5}{8}$	61	0 3 $\frac{1}{4}$	....	....	5723
December	"	4800	338	1 4 $\frac{5}{8}$	....	....	79	0 3 $\frac{7}{8}$	5242
March	1886	5129	374	1 5 $\frac{1}{2}$	....	....	170	0 7 $\frac{7}{8}$	6961
June	"	7542	359	0 11 $\frac{3}{8}$	401	1 0 $\frac{3}{4}$	....	....	5661
September	"	4363	331	1 6 $\frac{1}{2}$	77	0 4 $\frac{1}{8}$	....	....	6641
December	"	5139	353	1 4 $\frac{3}{8}$	19	0 0 $\frac{7}{8}$	....	....	6275
March	1887	5684	357	1 3	....	....	84	0 3 $\frac{1}{2}$	7060
June	"	6213	354	1 1 $\frac{5}{8}$	203	0 7 $\frac{3}{4}$	....	....	6023
September	"	4512	351	1 6 $\frac{5}{8}$	....	....	43	0 2 $\frac{1}{4}$	6335
December	"	5411	365	1 4 $\frac{1}{2}$	....	....	78	0 3 $\frac{3}{8}$	6112
March	1888	5565	370	1 3 $\frac{5}{8}$	....	....	173	0 7 $\frac{3}{8}$	7945
June	"	7193	396	1 1 $\frac{1}{8}$	243	0 8	....	....	6654
September	"	4756	379	1 7	....	....	111	0 5 $\frac{1}{2}$	7094
December	"	5533	402	1 5 $\frac{3}{8}$	16	0 0 $\frac{5}{8}$	....	....	8450
March	1889	5865	405	1 4 $\frac{1}{2}$	....	....	159	0 6 $\frac{3}{8}$	10971
June	"	8131	418	1 0 $\frac{1}{4}$	314	0 9 $\frac{1}{4}$	....	....	11092
		122614	7684	1 3	2323	....	1123	....	....
		Less Loss			1123	....		
		Leaves Net Profit ..			1200	0 2 $\frac{1}{4}$			

MANCHESTER BOOT AND SHOE TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		LOSS.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	d.	£	d.	£	d.	£
January, 1874.....	5506	204	8 $\frac{3}{4}$	1	..	..	..	4715
April " 	7529	231	7 $\frac{1}{2}$	352	11 $\frac{1}{2}$	..	..	4856
July " 	10794	288	6 $\frac{1}{2}$	214	4 $\frac{1}{2}$	..	..	4812
October " 	8877	321	8 $\frac{3}{8}$	..	..	95	2 $\frac{1}{2}$	4897
January, 1875.....	10057	289	6 $\frac{7}{8}$	277	6 $\frac{5}{8}$	..	..	5197
April " 	12240	310	6	341	6 $\frac{5}{8}$	..	..	4614
July " 	14275	321	5 $\frac{1}{2}$	16	1 $\frac{1}{2}$	..	..	5359
October " 	15234	351	5 $\frac{1}{2}$	341	5 $\frac{3}{8}$	..	..	7474
January, 1876.....	12136	344	6 $\frac{3}{4}$	77	1 $\frac{1}{2}$	..	..	7711
April " 	13777	418	7 $\frac{5}{8}$	187	3 $\frac{1}{4}$	..	..	8517
July " 	15259	474	7 $\frac{1}{2}$	172	2 $\frac{3}{8}$	..	..	7894
October " (14 weeks)	15893	472	7 $\frac{1}{8}$	168	2 $\frac{1}{2}$	..	..	7243
January, 1877.....	12378	447	8 $\frac{3}{8}$	59	1 $\frac{1}{2}$	..	..	6082
April " 	14018	461	7 $\frac{7}{8}$	220	3 $\frac{3}{4}$	..	..	6973
July " 	16969	516	6 $\frac{5}{8}$	332	4 $\frac{1}{2}$	..	..	7994
October " 	14185	498	8 $\frac{7}{16}$	132	2 $\frac{1}{4}$	..	..	7594
January, 1878.....	13132	500	9 $\frac{1}{8}$	102	1 $\frac{5}{8}$	..	..	7935
April " 	13591	572	10	153	2 $\frac{3}{4}$	..	..	8349
July " 	17913	564	7 $\frac{1}{2}$	417	5 $\frac{1}{2}$	..	..	9646
October " 	15585	580	8 $\frac{3}{8}$	340	5 $\frac{1}{4}$	..	..	9658
January, 1879.....	12238	476	9 $\frac{1}{4}$	..	..	143	2 $\frac{3}{4}$	10242
March " (10 weeks)	8835	403	10 $\frac{1}{8}$	234	6 $\frac{3}{8}$	..	..	10517
June " (14 weeks)	17443	579	8	415	5 $\frac{3}{4}$	..	..	10998
September,,	14150	583	9 $\frac{7}{8}$	119	2	..	..	10709
December,,	14842	570	9 $\frac{1}{4}$	..	..	16	$\frac{1}{4}$	10964
March, 1880.....	15095	585	9 $\frac{1}{4}$	479	7 $\frac{5}{8}$	..	..	10301
June " 	17613	609	8 $\frac{1}{4}$	147	2	..	..	10688
September,,	15069	600	9 $\frac{1}{2}$	125	2	..	..	10250
December,,	14362	593	10	4	..	..	..	11484
March 1881.....	15375	596	9 $\frac{1}{4}$	199	3	..	..	10107
June " 	21621	660	7 $\frac{1}{4}$	335	3 $\frac{5}{8}$	..	..	11254
September,,	17362	630	8 $\frac{3}{8}$	184	2 $\frac{1}{2}$	..	..	11542
December,,	17024	606	8 $\frac{1}{2}$	124	1 $\frac{5}{8}$	..	..	11377
March, 1882.....	16838	637	9	121	1 $\frac{3}{4}$	..	..	10945
June " 	22134	660	7 $\frac{1}{8}$	384	4 $\frac{1}{8}$	..	..	12395
September,,	18328	637	8 $\frac{1}{4}$	419	5 $\frac{3}{8}$	..	..	12263
December,,	18801	649	8 $\frac{1}{4}$	322	4	..	..	12564
March, 1883.....	20091	704	8 $\frac{3}{8}$	183	2 $\frac{1}{8}$	..	..	15967
June " 	25186	772	7 $\frac{1}{2}$	537	5	..	..	13817
September,,	20457	701	8 $\frac{1}{8}$	355	4 $\frac{1}{8}$	..	..	13335
December,,	20322	705	8 $\frac{1}{4}$	186	2 $\frac{1}{8}$	..	..	12938
March, 1884.....	20277	687	8 $\frac{1}{8}$	292	3 $\frac{3}{8}$	..	..	13955
June " (14 weeks)	31093	881	6 $\frac{3}{4}$	567	4 $\frac{3}{8}$	..	..	14274
September,,	26084	802	7 $\frac{3}{8}$	372	3 $\frac{3}{8}$	..	..	14675
December,,	22240	780	8 $\frac{3}{8}$	355	3 $\frac{3}{4}$	..	..	16576

MANCHESTER BOOT AND SHOE TRADE.—*Continued.**From the time of commencing to keep a separate Account.*

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		Loss.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	d.	£	d.	£	d.	£
March, 1885.....	26485	930	8 $\frac{3}{8}$	80	0 $\frac{5}{8}$	..	..	17766
June „	31199	919	7	535	4	..	..	16088
September „	24394	840	8 $\frac{1}{4}$	504	4 $\frac{7}{8}$	..	..	16240
December „	24677	907	8 $\frac{3}{4}$	276	2 $\frac{3}{8}$	..	..	16074
March, 1886.....	27103	890	7 $\frac{7}{8}$	392	3 $\frac{3}{8}$	..	..	17581
June „	38429	1033	6 $\frac{3}{8}$	606	3 $\frac{3}{4}$	..	..	17772
September „	27000	968	8 $\frac{1}{2}$	876	7 $\frac{3}{4}$	..	..	17066
December „	28900	881	7 $\frac{1}{4}$	893	7 $\frac{3}{8}$	..	..	16578
March, 1887.....	28969	952	7 $\frac{7}{8}$	704	5 $\frac{3}{4}$	..	..	21418
June „	38380	1148	7 $\frac{1}{8}$	1174	7 $\frac{1}{4}$	..	..	21044
September „	28387	978	8 $\frac{1}{4}$	608	5 $\frac{1}{8}$	..	..	19563
December „	30363	992	7 $\frac{3}{4}$	597	4 $\frac{5}{8}$	..	..	19727
March, 1888.....	28807	1224	10 $\frac{1}{2}$	123	1	..	..	24986
June „	44148	1281	6 $\frac{7}{8}$	1181	6 $\frac{3}{8}$	..	..	23255
September „	32611	1181	8 $\frac{5}{8}$	884	6 $\frac{1}{2}$	..	..	24480
December „	33622	1178	8 $\frac{3}{8}$	752	5 $\frac{1}{4}$	..	..	22680
March, 1889.....	36117	1358	8 $\frac{7}{8}$	417	2 $\frac{3}{4}$	..	..	25793
June „	49279	1415	6 $\frac{7}{8}$	1392	6 $\frac{3}{4}$	..	..	22889
	1301098	43321	7 $\frac{7}{8}$	22353	..	254	..	..
Less Loss.....				254	..			
Leaves Net Profit.....				22099	4			

MANCHESTER FURNISHING TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		Loss.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£	s. d.	£
October, 1876 (14 weeks)	3036	188	1 23 $\frac{3}{4}$	..	..	57	0 4	2843
January, 1877	2908	217	1 6	5	0 0 $\frac{3}{8}$	..	..	2571
April „	3813	250	1 33 $\frac{3}{4}$	37	0 3	..	..	2423
July „	3426	216	1 33 $\frac{3}{4}$	..	..	24	0 1 $\frac{5}{8}$	2274
October „	4166	242	1 11 $\frac{5}{16}$	45	0 2 $\frac{9}{16}$	..	..	2343
January, 1878.....	4059	276	1 4 $\frac{5}{16}$	7	0 0 $\frac{3}{8}$	..	..	2286
April „	4397	310	1 43 $\frac{3}{4}$	121	0 6	..	..	2245
July „	4141	291	1 43 $\frac{3}{4}$	14	0 0 $\frac{7}{8}$	..	..	2272
October „	4320	307	1 5	29	0 1 $\frac{5}{8}$	..	..	2279
January, 1879.....	4516	277	1 23 $\frac{3}{4}$	..	..	24	0 1 $\frac{1}{4}$	2421
March „ (10 weeks)	3624	218	1 2	26	0 13 $\frac{3}{4}$	..	..	2837
June „ (14 weeks)	5249	325	1 33 $\frac{5}{8}$	30	0 13 $\frac{3}{8}$	..	..	3074
September „	4291	280	1 34 $\frac{1}{4}$	..	..	33	0 17 $\frac{5}{8}$	3163
December „	5197	285	1 1	37	0 13 $\frac{3}{4}$	..	..	3524
March, 1880.....	6530	327	1 0	29	0 1	..	..	4013
June „	5144	347	1 41 $\frac{1}{4}$	4	0 0 $\frac{1}{2}$	..	..	4318
September „	5922	313	1 0	102	0 4 $\frac{1}{2}$	..	..	3969
December „	6647	330	0 11 $\frac{7}{8}$	269	0 9 $\frac{5}{8}$	..	..	4307
March, 1881.....	6209	333	1 0 $\frac{1}{4}$	..	..	14	0 0 $\frac{1}{2}$	4146
June „	6085	318	1 0 $\frac{1}{4}$	91	0 31 $\frac{1}{2}$	..	..	4496
Sept. „	5736	320	1 1	..	..	29	0 11 $\frac{5}{8}$	4039
December „	6814	322	0 11 $\frac{1}{4}$	123	0 41 $\frac{1}{4}$	..	..	3971
March, 1882.....	6783	351	1 0	115	0 4	..	..	4122
June „	7286	344	1 0	82	0 27 $\frac{7}{8}$	..	..	3827
Sept. „	7293	419	1 13 $\frac{1}{2}$	61	0 2	..	..	3721
Dec. „	8159	401	0 11 $\frac{1}{2}$	..	..	39	0 11 $\frac{5}{8}$	3630
March, 1883.....	7812	439	1 1	95	0 27 $\frac{7}{8}$	..	..	3845
June „	7936	455	1 13 $\frac{1}{2}$	99	0 27 $\frac{7}{8}$	..	..	4368
September „	7954	472	1 23 $\frac{3}{4}$	32	0 0 $\frac{7}{8}$	..	..	4337
December „	11102	512	0 11	197	0 41 $\frac{1}{4}$	..	..	4274
March, 1884.....	9850	540	1 13 $\frac{1}{2}$	204	0 47 $\frac{1}{8}$	..	..	5100
June „ (14 weeks)	11280	595	1 0	..	..	26	0 0 $\frac{1}{2}$	5170
September „	11002	566	1 0 $\frac{1}{4}$	205	0 43 $\frac{3}{8}$	..	..	5072
December „	12179	552	0 10	290	0 53 $\frac{3}{8}$	..	..	5433
March, 1885.....	13126	626	0 11	329	0 6	..	..	5973
June „	12228	611	0 11	123	0 23 $\frac{3}{8}$	..	..	6145
September „	12539	582	0 11	166	0 31 $\frac{3}{8}$	..	..	5771
December „	13345	596	0 10	275	0 43 $\frac{3}{8}$	..	..	5817
March 1886.....	13929	624	0 10	207	0 31 $\frac{3}{8}$	..	..	5773
June „	15251	684	0 10	374	0 57 $\frac{1}{2}$	..	..	6234
September „	15277	650	0 10	182	0 23 $\frac{3}{8}$	..	..	5654
December „	17883	699	0 9	366	0 47 $\frac{1}{8}$	..	..	6041
March, 1887.....	17284	676	0 9	277	0 37 $\frac{1}{8}$	..	..	7124
June „	18037	758	0 10	361	0 43 $\frac{3}{8}$	..	..	7335
September „	16546	956	1 13 $\frac{3}{8}$	79	0 11 $\frac{5}{8}$	..	..	8453
December „	21065	1107	1 0 $\frac{1}{4}$	229	0 23 $\frac{3}{8}$	..	..	9497
March, 1888.....	20315	1196	1 23 $\frac{3}{4}$	168	0 15 $\frac{5}{8}$	..	..	9372
June „	21172	1189	1 13 $\frac{3}{8}$	..	..	90	0 1	8851
September „	20205	1158	1 13 $\frac{3}{8}$	138	0 15 $\frac{5}{8}$	..	..	7944
December „	23792	1212	1 0 $\frac{1}{4}$	330	0 31 $\frac{3}{8}$	..	..	8548
March, 1889.....	21172	1230	1 13 $\frac{5}{8}$	33	0 0 $\frac{1}{4}$	..	..	9177
June „	23523	1233	1 0 $\frac{1}{2}$	494	0 5	..	..	8985
	531055	27725	1 0 $\frac{1}{2}$	6480	..	336	..	..
		Less Loss.....		336	..			
		Leaves Net Profit		6144	0 23 $\frac{3}{4}$			

NEWCASTLE BRANCH GROCERY AND PROVISION TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		Loss.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£	s. d.	£
April, 1876	131789	1791	0 3 $\frac{1}{4}$	1768	0 3 $\frac{1}{2}$	..	..	26712
July "	124393	1938	0 3 $\frac{5}{8}$	1161	0 2 $\frac{1}{5}$	..	..	32241
October, 1876 (14 weeks)	152237	2036	0 3 $\frac{1}{5}$	766	0 1 $\frac{1}{5}$	..	..	40908
January, 1877	120825	1962	0 3 $\frac{7}{8}$	836	0 1 $\frac{2}{5}$	..	..	34591
April "	132575	2053	0 3 $\frac{1}{16}$	1389	0 2	..	..	30086
July "	141614	1990	0 3 $\frac{1}{16}$	1218	0 2 $\frac{1}{16}$	..	..	22718
October "	140902	2001	0 3 $\frac{1}{16}$	919	0 1	..	..	29594
January, 1878	126692	2169	0 4 $\frac{1}{16}$	613	0 1 $\frac{1}{16}$	..	..	28996
April, "	120300	2028	0 4	983	0 2	..	..	26039
July, "	112256	1898	0 4	647	0 1 $\frac{1}{2}$	..	..	20350
October, "	111069	1679	0 3	903	0 1 $\frac{1}{2}$	..	..	24383
May, 1879	113972	1797	0 3 $\frac{3}{8}$	635	0 1 $\frac{1}{4}$	..	..	22789
March " (10 weeks)	85774	1315	0 3 $\frac{3}{8}$	2648	0 7 $\frac{1}{8}$	..	..	25284
June " (14 ")	113673	1886	0 3 $\frac{3}{8}$	1470	0 3	..	..	21031
September "	119668	1697	0 3 $\frac{3}{8}$	..	..	167	0 0 $\frac{1}{4}$	29290
December "	145993	1925	0 3 $\frac{3}{8}$	3283	0 5 $\frac{5}{8}$	..	..	49145
March, 1880	146614	2064	0 3 $\frac{3}{8}$	1023	0 1 $\frac{5}{8}$	..	..	40786
June "	145848	1905	0 3 $\frac{3}{8}$	734	0 1 $\frac{1}{4}$	..	..	25906
September "	142258	1858	0 3 $\frac{3}{8}$	1185	0 2	..	..	33883
December "	153944	2041	0 3 $\frac{3}{8}$	1694	0 2 $\frac{5}{8}$	..	..	44398
March, 1881	152124	2254	0 3 $\frac{3}{8}$	2699	0 4 $\frac{1}{4}$	..	..	41400
June, "	169531	2098	0 2 $\frac{7}{8}$	1759	0 2 $\frac{5}{8}$	..	..	48127
Sept. "	191300	2187	0 2 $\frac{3}{4}$	3600	0 4 $\frac{1}{2}$	..	..	54764
Dec., "	190382	2382	0 3	1238	0 1 $\frac{1}{2}$	..	..	54648
March, 1882	181358	2486	0 3 $\frac{1}{4}$	1029	0 1 $\frac{1}{4}$	..	..	49740
June "	190600	2418	0 3 $\frac{3}{4}$	2488	0 3 $\frac{1}{8}$	..	..	49724
Sept. "	204549	2519	0 2 $\frac{1}{2}$	3520	0 4 $\frac{1}{2}$	..	..	52044
Dec. "	218500	2675	0 2 $\frac{1}{2}$	1704	0 1 $\frac{1}{2}$	..	..	65330
March, 1883	196039	2741	0 3 $\frac{1}{4}$	1467	0 1 $\frac{3}{4}$	..	..	66285
June, "	208842	2751	0 3 $\frac{1}{8}$	3226	0 3 $\frac{3}{8}$	..	..	65103
Sept. "	230513	2582	0 2 $\frac{1}{2}$	3011	0 3 $\frac{1}{2}$	..	..	44265
Dec. "	236203	2711	0 2 $\frac{3}{4}$	2772	0 2 $\frac{3}{4}$	..	..	55152
March, 1884	222807	2806	0 3	2954	0 3 $\frac{1}{2}$	..	..	55878
June, " (14 weeks) ..	240710	2944	0 2 $\frac{7}{8}$	2468	0 2 $\frac{3}{4}$	..	..	41760
Sept. "	235087	2822	0 2 $\frac{5}{8}$	4468	0 4 $\frac{1}{2}$	..	..	48207
Dec. "	232199	2823	0 2 $\frac{7}{8}$	2561	0 2 $\frac{5}{8}$	..	..	65158
March, 1885	216816	2996	0 3 $\frac{1}{4}$	2913	0 3 $\frac{1}{8}$	..	..	65563
June "	232467	3145	0 3 $\frac{3}{8}$	4953	0 5 $\frac{1}{8}$	..	..	79425
Sept. "	240409	2888	0 2 $\frac{7}{8}$	3462	0 3 $\frac{3}{8}$	..	..	70555
Dec. "	246850	3046	0 2 $\frac{7}{8}$	3094	0 3	..	..	53546
March, 1886	220254	2827	0 3	3066	0 3 $\frac{1}{4}$	..	..	46224
June "	223551	2938	0 3 $\frac{1}{8}$	4453	0 4 $\frac{1}{4}$	..	..	55673
Sept. "	244049	3127	0 3	5281	0 5 $\frac{1}{4}$	..	..	68142
Dec. "	262024	3429	0 3 $\frac{1}{8}$	5994	0 5 $\frac{3}{8}$	..	..	71265
March, 1887	229481	3698	0 3 $\frac{1}{4}$	4094	0 4 $\frac{1}{4}$	..	..	72331
June "	238169	3608	0 3 $\frac{1}{2}$	2198	0 2 $\frac{1}{2}$	..	..	62551
Sept. "	248900	3250	0 3 $\frac{1}{4}$	2136	0 2	..	..	63501
Dec. "	249598	3664	0 3 $\frac{1}{2}$	2598	0 2 $\frac{3}{8}$	..	..	59632
March, 1888	232299	3387	0 3 $\frac{1}{2}$	3053	0 3 $\frac{1}{8}$	..	..	58962
June "	242155	3545	0 3	2127	0 2	..	..	51199
Sept. "	264313	3450	0 3 $\frac{1}{8}$	6454	0 5 $\frac{3}{4}$	..	..	71300
Dec. "	288761	3743	0 3	7509	0 6 $\frac{3}{4}$	..	..	65838
March, 1889	248673	3627	0 3 $\frac{3}{8}$	1668	0 1 $\frac{1}{2}$	..	..	52708
June "	261128	3570	0 3 $\frac{1}{4}$	5826	0 5 $\frac{1}{4}$	..	..	42024
	10273037	139170	0 3 $\frac{1}{4}$	135718	..	167	..	..
	Less Loss			167	..			
	Leaves Net Profit			135551	0 3 $\frac{1}{8}$			

NEWCASTLE BRANCH DRAPERY TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		Stocks.
		Amount.	Rate.	Amount.	Rate.	
	£	£	s. d.	£	s. d.	£
April, 1876.....	6990	318	0 10 ⁷ / ₈	117	0 4	8696
July ".....	9534	419	0 10 ³ / ₄	120	0 3	8037
October " (14 weeks).....	12052	456	0 9 ¹ / ₂	444	0 8 ⁷ / ₈	10942
January, 1877.....	11320	535	0 11 ¹ / ₂	115	0 2 ⁷ / ₈	11525
April ".....	12394	537	0 10 ³ / ₄	386	0 7 ⁷ / ₈	11321
July ".....	13707	555	0 9 ³ / ₄	331	0 5 ⁷ / ₈	11142
October ".....	12719	545	0 10 ¹ / ₄	114	0 2 ¹ / ₂	12068
January, 1878.....	10739	574	1 0 ⁵ / ₈	168	0 3 ³ / ₄	11635
April ".....	10539	554	1 0 ⁵ / ₈	213	0 4 ³ / ₄	11040
July ".....	10563	550	1 0 ¹ / ₄	2	..	9673
October ".....	11834	515	0 10 ³ / ₄	294	0 5 ⁷ / ₈	10331
January, 1879.....	11225	540	0 11 ¹ / ₂	103	0 2 ¹ / ₂	10463
March " (10 weeks).....	8592	448	1 0 ¹ / ₄	224	0 6 ¹ / ₄	11404
June " (14 weeks).....	11025	583	1 0 ⁵ / ₈	213	0 4 ³ / ₄	9531
Sept. 1879.....	11111	544	0 11 ¹ / ₂	227	0 4 ³ / ₄	10576
Dec. ".....	13946	578	0 9 ³ / ₄	207	0 3 ³ / ₄	11590
March, 1880.....	14399	622	0 10 ³ / ₄	548	0 9 ¹ / ₄	15114
June ".....	13770	598	0 10 ¹ / ₄	751	1 1	15773
Sept. ".....	12599	624	0 11 ¹ / ₂	566	0 10 ³ / ₄	16992
Dec. ".....	15211	650	0 10 ¹ / ₄	341	0 5 ¹ / ₄	16171
March, 1881.....	15827	666	0 10 ³ / ₄	601	0 9 ¹ / ₄	15779
June ".....	16949	654	0 9 ¹ / ₄	785	0 11 ¹ / ₂	14972
Sept. ".....	16499	657	0 9 ³ / ₄	445	0 6 ¹ / ₄	15812
Dec. ".....	19806	679	0 8 ¹ / ₄	508	0 6 ¹ / ₄	16075
March, 1882.....	18605	711	0 9	943	1 0 ¹ / ₄	16677
June ".....	20018	727	0 8 ⁵ / ₈	720	0 8 ⁵ / ₈	16358
Sept. ".....	19620	725	0 8 ⁷ / ₈	659	0 8	16067
Dec. ".....	26214	812	0 7 ⁵ / ₈	1334	1 0 ¹ / ₄	15754
March, 1883.....	22157	837	0 9	829	0 8 ³ / ₄	17957
June ".....	24710	830	0 8	1259	1 0 ¹ / ₄	15699
Sept. ".....	22703	842	0 8 ⁷ / ₈	925	0 9 ¹ / ₄	18258
Dec. ".....	29784	878	0 7	1486	0 11 ¹ / ₂	16594
March, 1884.....	26436	907	0 8 ¹ / ₄	991	0 9	18875
June " (14 weeks).....	29550	1011	0 8 ¹ / ₄	1125	0 9 ¹ / ₄	18062
Sept. ".....	26800	1021	0 9 ¹ / ₄	862	0 7 ⁵ / ₈	18470
Dec. ".....	35559	1044	0 7	1525	0 10 ¹ / ₄	18906
March, 1885.....	33946	1062	0 7 ¹ / ₄	1651	0 11 ¹ / ₂	20675
June ".....	35822	1114	0 7 ¹ / ₄	1671	0 11 ¹ / ₂	22002
Sept. ".....	33776	1104	0 7 ³ / ₄	1801	1 0 ³ / ₄	22923
Dec. ".....	39157	1318	0 8	1783	0 10 ¹ / ₄	24084
March, 1886.....	34600	1274	0 8 ³ / ₄	1616	0 11 ¹ / ₂	23606
June ".....	39560	1304	0 7 ¹ / ₄	2093	1 0 ⁵ / ₈	22461
Sept. ".....	34858	1261	0 8 ⁵ / ₈	1743	1 0	26253
Dec. ".....	43415	1503	0 8 ¹ / ₄	2110	0 11 ¹ / ₂	28645
March, 1887.....	33556	1454	0 10 ³ / ₄	1414	0 10 ¹ / ₄	29452
June ".....	36689	1514	0 9 ¹ / ₄	1369	0 8 ¹ / ₄	26594
Sept. ".....	35716	1378	0 9 ¹ / ₄	1807	1 0 ¹ / ₄	27540
Dec. ".....	38752	1522	0 9 ⁵ / ₈	1255	0 7 ³ / ₄	25753
March, 1888.....	37258	1464	0 9 ¹ / ₄	1778	0 11 ¹ / ₂	28326
June ".....	41885	1527	0 8 ¹ / ₄	1437	0 8 ³ / ₄	27390
Sept. ".....	36675	1416	0 9 ¹ / ₄	1620	0 10 ¹ / ₄	26756
Dec. ".....	46156	1566	0 8 ¹ / ₄	1538	0 7 ¹ / ₄	30177
March, 1889.....	40867	1647	0 9 ¹ / ₄	1179	0 6 ¹ / ₄	33303
June ".....	46641	1642	0 8 ³ / ₄	1787	0 9 ¹ / ₄	28639
	1294835	48816	0 9	50133	0 9 ¹ / ₄	..

NEWCASTLE BRANCH BOOT AND SHOE AND FURNISHING TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Sales.	EXPENSES.		PROFIT.		Loss.		Stocks
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£	s. d.	£
April, 1876.....	5058	149	0 7 $\frac{1}{8}$	..	..	110	0 5 $\frac{3}{16}$	1154
July "	6969	159	0 5 $\frac{1}{2}$	284	0 9 $\frac{3}{8}$	..	..	1326
October " (14 wks)	8006	179	0 5 $\frac{3}{8}$	101	0 3	..	..	1180
January, 1877.....	5346	162	0 7 $\frac{1}{4}$	131	0 5 $\frac{7}{8}$	..	..	1505
April "	6211	170	0 5 $\frac{1}{2}$	130	0 5	..	..	1584
July "	6871	175	0 6 $\frac{1}{8}$	171	0 5 $\frac{7}{8}$	..	..	1526
October "	8254	207	0 6	266	0 7 $\frac{1}{4}$	..	..	1885
January, 1878.....	7089	208	0 7 $\frac{1}{8}$	123	0 4 $\frac{1}{2}$	..	..	2242
April "	6772	210	0 7 $\frac{1}{2}$	123	0 4 $\frac{3}{8}$	..	..	2577
July "	7252	226	0 7 $\frac{1}{2}$	57	0 1 $\frac{1}{2}$	..	..	3105
October "	7441	221	0 7	116	0 3 $\frac{3}{4}$	..	..	2080
January, 1879.....	6910	223	0 7 $\frac{3}{4}$	14	0 0 $\frac{1}{2}$	..	..	3179
March " (10 wks)	5138	193	0 9	25	0 1 $\frac{1}{2}$	..	..	3708
June " (14 wks)	6919	245	0 8 $\frac{1}{2}$	83	0 2 $\frac{1}{2}$	..	..	2587
September "	7733	233	0 7 $\frac{1}{4}$	103	0 3 $\frac{1}{2}$	..	..	2443
December "	7918	264	0 8	146	0 4 $\frac{1}{2}$	..	..	4681
March, 1880.....	9101	345	0 9	241	0 6 $\frac{1}{4}$	..	..	5200
June "	8053	325	0 9 $\frac{3}{4}$	189	0 5 $\frac{3}{4}$	..	..	5737
September "	8599	271	0 7 $\frac{3}{4}$	174	0 4 $\frac{1}{2}$	..	..	4815
December "	9215	335	0 8 $\frac{3}{4}$	45	0 1 $\frac{1}{2}$	..	..	5971
March, 1881	9592	329	0 8 $\frac{1}{4}$	193	0 4 $\frac{3}{4}$	..	..	4632
June "	10465	322	0 7 $\frac{3}{8}$	38	0 0 $\frac{1}{2}$	..	..	5262
Sept. "	10958	324	0 7	427	0 9 $\frac{3}{4}$	..	..	4372
Dec. "	11976	332	0 6 $\frac{5}{8}$	280	0 5 $\frac{1}{2}$	..	..	4645
March, 1882	11988	351	0 7	240	0 4 $\frac{1}{2}$	..	..	5110
June "	13064	351	0 6 $\frac{5}{8}$	416	0 7 $\frac{1}{2}$	..	..	5027
Sept. "	13672	376	0 6 $\frac{1}{2}$	340	0 5 $\frac{7}{8}$	..	..	5743
Dec. "	15763	449	0 6 $\frac{1}{4}$	340	0 5 $\frac{1}{2}$	..	..	6561
March, 1883	14318	480	0 8	298	0 4 $\frac{1}{2}$	..	..	5988
June "	16635	477	0 6 $\frac{7}{8}$	384	0 5 $\frac{1}{2}$	..	..	6013
Sept. "	16146	491	0 7 $\frac{1}{4}$	544	0 8	..	..	5377
Dec. "	18402	507	0 6 $\frac{1}{2}$	664	0 8 $\frac{5}{8}$	..	..	5817
March, 1884	16982	565	0 7 $\frac{7}{8}$	335	0 4 $\frac{3}{4}$	..	..	6508
June " (14 wks)	19686	589	0 7 $\frac{1}{2}$	737	0 8 $\frac{1}{2}$	..	..	7740
Sept. "	18020	660	0 8 $\frac{3}{4}$	352	0 4 $\frac{3}{4}$	..	..	7723
Dec. "	20366	594	0 6 $\frac{7}{8}$	493	0 5 $\frac{3}{4}$	..	..	8266
March, 1885	20514	621	0 7 $\frac{1}{4}$	660	0 7 $\frac{3}{4}$	..	..	7877
June "	22600	636	0 6 $\frac{5}{8}$	612	0 6 $\frac{1}{2}$	..	..	8057
Sept. "	21646	668	0 7 $\frac{1}{4}$	650	0 7 $\frac{1}{2}$	..	..	8276
Dec. "	24357	858	0 8 $\frac{3}{4}$	273	0 2 $\frac{3}{4}$	..	..	11319
March, 1886	21856	846	0 9 $\frac{1}{4}$	408	0 4 $\frac{3}{4}$	..	..	10687
June "	26262	906	0 8 $\frac{1}{4}$	439	0 4	..	..	11686
Sept. "	23452	897	0 9 $\frac{1}{2}$	495	0 5	..	..	13662
Dec. "	25578	997	0 9 $\frac{1}{4}$	277	0 2 $\frac{1}{2}$	..	..	13442
March, 1887	21650	1020	0 11 $\frac{1}{4}$	234	0 2 $\frac{1}{2}$	..	..	12164
June "	22594	999	0 10 $\frac{1}{2}$	195	0 2	..	..	13721
Sept. "	23988	909	0 9	454	0 4 $\frac{1}{2}$	..	..	12909
Dec. "	22797	1001	0 10 $\frac{1}{2}$	290	0 3	..	..	13974
March, 1888	24279	940	0 9 $\frac{1}{4}$	403	0 3 $\frac{7}{8}$	..	..	12619
June "	26027	1009	0 9 $\frac{1}{4}$	401	0 3 $\frac{5}{8}$	..	..	13398
Sept. "	24055	939	0 9 $\frac{1}{4}$	615	0 6 $\frac{1}{8}$	..	..	12181
Dec. "	26911	1090	0 9 $\frac{3}{4}$	128	0 1 $\frac{1}{8}$	..	..	14483
March, 1889	25130	1491	1 2 $\frac{1}{8}$	..	..	81	0 0 $\frac{3}{4}$	14897
June "	37504	1589	0 10 $\frac{1}{8}$	177	0 1 $\frac{1}{8}$	..	..	22895
	824088	29113	0 8 $\frac{3}{8}$	15314	..	191	..	..
	Less Loss			191	..			
	Leaves Net Profit.....			15123	0 4 $\frac{3}{8}$			

LONDON BRANCH GROCERY TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	SALES.	EXPENSES.		PROFIT.		Stocks.
		Am't.	Rate.	Amount.	Rate.	
	£	£	s. d.	£	s. d.	£
July, 1874	17472	440	0 6	331	0 4	6623
Oct. „	26734	587	0 5 ¹ / ₄	68	0 0	11089
January, 1875	28179	515	0 4 ¹ / ₂	168	0 1 ¹ / ₂	7315
April „	25966	585	0 5 ¹ / ₂	157	0 0	4329
July „	30695	597	0 4 ¹ / ₂	101	0 0	4877
October „	37126	597	0 3 ¹ / ₂	553	0 3 ¹ / ₂	5194
January, 1876	36965	586	0 3 ¹ / ₂	773	0 5	7219
April „	37273	734	0 4 ¹ / ₂	609	0 4	4190
July „	43039	704	0 3 ¹ / ₂	895	0 5	5616
October „ (14wks).....	55687	743	0 3 ¹ / ₂	1422	0 6 ¹ / ₂	1327
January, 1877	48880	845	0 4 ¹ / ₂	1256	0 6 ¹ / ₂	12668
April „	46783	822	0 4 ¹ / ₂	641	0 3 ¹ / ₄	8059
July „	50612	826	0 3 ¹ / ₂	218	0 1	6141
October „	62001	811	0 3 ¹ / ₂	925	0 3	6597
January, 1878	51019	824	0 3 ¹ / ₂	536	0 2	10511
April „	48716	815	0 4	605	0 3	9063
July „	49307	838	0 4	518	0 2	5933
October „	62502	831	0 3 ¹ / ₂	551	0 2	8239
January, 1879	55789	897	0 3 ¹ / ₂	714	0 3	8489
March „ (10 wks).....	39584	693	0 4 ¹ / ₂	482	0 2 ¹ / ₂	7917
June „ (14 „).....	59150	919	0 3 ¹ / ₂	837	0 3 ¹ / ₂	7833
September „	64211	952	0 3	1374	0 5 ¹ / ₂	9417
December „	69715	1006	0 3 ¹ / ₂	2546	0 8 ¹ / ₂	13594
March, 1880	60878	980	0 3 ¹ / ₂	792	0 3 ¹ / ₂	11167
June „	66697	948	0 3 ¹ / ₂	1066	0 3 ¹ / ₂	9112
September „	76145	951	0 2 ¹ / ₂	1088	0 3 ¹ / ₂	12386
December „	71245	1187	0 4	593	0 2	20789
March, 1881.....	62706	1528	0 5 ¹ / ₂	87	0 0 ¹ / ₂	17204
June „	67500	1254	0 4 ¹ / ₂	610	0 2 ¹ / ₂	13227
September „	82056	1262	0 3 ¹ / ₂	864	0 2 ¹ / ₂	12045
December „	77486	1266	0 3 ¹ / ₂	583	0 1 ¹ / ₂	7394
March, 1882.....	64724	1234	0 4 ¹ / ₂	695	0 2 ¹ / ₂	6652
June „	66034	1230	0 4 ¹ / ₂	900	0 3 ¹ / ₂	7615
September „	79407	1297	0 3 ¹ / ₂	1006	0 3	11636
December „	86602	1240	0 3 ¹ / ₂	1175	0 3 ¹ / ₂	10636
March, 1883.....	76284	1279	0 4	847	0 2 ¹ / ₂	7758
June „	76218	1274	0 4	748	0 2 ¹ / ₂	8254
September „	92723	1288	0 3 ¹ / ₂	1482	0 3 ¹ / ₂	1353
December „	92528	1600	0 4 ¹ / ₂	1553	0 4	13282
March, 1884.....	79833	1440	0 4 ¹ / ₂	1357	0 4	12758
June „ (14wks).....	88403	1515	0 4	969	0 2 ¹ / ₂	12422
September „	100541	1433	0 3 ¹ / ₂	1257	0 3	11849
December „	107186	1845	0 4 ¹ / ₂	1479	0 3 ¹ / ₂	18869
March, 1885.....	94496	1832	0 4 ¹ / ₂	2482	0 6 ¹ / ₂	18351
June „	107506	1797	0 4	2121	0 4 ¹ / ₂	16601
Sept. „	117471	1822	0 3 ¹ / ₂	1845	0 3 ¹ / ₂	20042
December „	126403	2034	0 3 ¹ / ₂	2653	0 5	24256
March, 1886.....	114451	2094	0 4 ¹ / ₂	3195	0 6 ¹ / ₂	19629
June „	118740	2019	0 4	1934	0 3 ¹ / ₂	15310
September „	139957	2032	0 3 ¹ / ₂	1694	0 2 ¹ / ₂	20453
December „	154756	2318	0 3 ¹ / ₂	2896	0 4 ¹ / ₂	24739
March, 1887.....	128667	2387	0 4 ¹ / ₂	1971	0 3 ¹ / ₂	27940
June „	152416	2686	0 4 ¹ / ₂	2130	0 3 ¹ / ₂	27026
September „	174234	2543	0 3 ¹ / ₂	2706	0 3 ¹ / ₂	32589
December „	187565	3720	0 4 ¹ / ₂	2032	0 2 ¹ / ₂	47319
March, 1888.....	162077	3292	0 4 ¹ / ₂	2576	0 3 ¹ / ₂	37010
June „	171465	3323	0 4 ¹ / ₂	1390	0 1 ¹ / ₂	32296
September „	191133	3626	0 4 ¹ / ₂	1841	0 2 ¹ / ₂	40973
December „	214604	3787	0 4 ¹ / ₂	3570	0 3 ¹ / ₂	41562
March, 1889.....	178797	3557	0 4 ¹ / ₂	2291	0 3	37114
June „	199566	3727	0 4 ¹ / ₂	4227	0 5	39856
	5366905	91814	0 4	79010	0 3 ¹ / ₂	....

LONDON BRANCH DRAPERY, BOOTS, AND FURNISHING TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	SALES.			EXPENSES.		PROFIT.		Stocks
	Drapery and Furnish- ing.	Boots and Shoes.	Total.	Amount	Rate.	Amount.	Rate.	
	£	£	£	£	s. d.	£	s. d.	£
September, 1880 .....	.....	3366	3366	72	0 5 ¹ / ₈	78	0 5 ¹ / ₂	1215
December „	1657	3134	4791	240	1 0	Loss 42	0 2	3805
March, 1881	2504	2909	5413	306	1 1 ¹ / ₂	do. 92	0 4	4524
June „	2653	3173	5826	307	1 0	Profit 27	0 1	4730
September „	3110	3497	6607	311	0 11 ¹ / ₄	18	0 0	5118
December „	4291	3869	8160	344	0 10 ¹ / ₂	196	0 5	7054
March, 1882	4050	3027	7077	358	1 0	72	0 2	6776
June „	3582	3472	7054	393	1 1 ¹ / ₂	28	0 0	6846
September „	4413	4382	8795	406	0 11	126	0 3	7059
December „	4891	4748	9639	479	0 11 ⁷ / ₈	86	0 2	9524
March, 1883	5080	3566	8646	500	1 1 ⁷ / ₈	87	0 2	8854
June „	4766	4560	9326	577	1 2 ³ / ₄	91	0 2	9486
September „	5266	5099	10365	644	1 2 ¹ / ₂	22	0 0	8130
December „	6642	4758	11400	691	1 2 ¹ / ₂	86	0 1	10011
March, 1884	7504	3939	11443	665	1 1 ⁷ / ₈	27	0 0	8992
June „ (14 wks)	6306	4718	11024	688	1 3	158	0 3	8308
September „	6601	6259	12860	703	1 1 ¹ / ₈	165	0 3	9689
December „	8592	4910	13502	751	1 1 ¹ / ₄	182	0 3	9977
March, 1885	9173	4694	13867	802	1 1 ¹ / ₂	171	0 2	10497
June „	8897	5729	14626	901	1 2 ³ / ₄	91	0 1	9936
September „	9875	6369	16244	834	1 0 ¹ / ₄	89	0 1	10642
December „	12503	5532	18035	1017	1 1 ³ / ₈	333	0 4	11502
March, 1886	12994	5402	18396	1065	1 1 ⁷ / ₈	223	0 2	11102
June „	12257	5939	18196	1127	1 2 ³ / ₄	15	0 0	11034
September „	13005	7541	20546	1107	1 0 ¹ / ₈	166	0 1	12366
December „	15493	7208	22701	1230	1 1	372	0 3	13713
March, 1887	14158	5838	19996	1228	1 2 ⁵ / ₈	Loss 65	0 0	16022
June „	15689	6503	22192	1318	1 2 ¹ / ₄	Profit 37	0 1	15710
September „	13966	6850	20816	1294	1 2 ⁷ / ₈	Loss 39	0 0	17571
December „	19411	7156	26567	2013	1 6 ¹ / ₈	do. 231	....	18858
March, 1888	16955	5600	22555	2026	1 9 ¹ / ₂	do. 578	....	23101
June „	19660	7760	27420	2076	1 6 ¹ / ₈	Profit 17	0 0	21613
September „	16832	7937	24769	2146	1 8 ³ / ₄	Loss 697	0 6	22798
December „	24441	8806	33247	2246	1 4 ¹ / ₈	do. 166	0 1	24368
March, 1889	19404	7239	26643	2317	1 8 ³ / ₄	do. 1133	0 10	28405
June „	19978	8482	28460	2325	1 7 ¹ / ₂	do. 57	0 0	27589
	356599	193971	550570	35507	1 3 ³ / ₈	Loss 77	....	....

CRUMPSALL BISCUIT WORKS TRADE.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Net Sup- plies.	Pro- duction	EXPENSES.				RATE ON PRODUCTION.		NET PROFIT.		Stocks
			Sundry.	Depre- ciation.	Interest	Total.	Per cent.	Per £.	Amount	Rate per £.	
	£	£	£	£	£	£	£ s. d.	s. d.	£	s. d.	£
January, 1874 ..	2987	2878	604	60	87	751	26 1 10	5 2½	15	0 1¼	1678
April „ ..	2814	2790	506	68	92	666	23 18 1	4 9	61	0 5¼	1964
July „ ..	3450	3426	502	80	124	706	20 11 6	4 1¼	192	1 1¼	1967
October „ ..	3560	3538	585	87	132	804	22 13 11	4 6¼	loss 16	0 1	1887
January, 1875 ..	3365	3370	597	88	147	832	24 13 9	4 11	do. 9	0 0½	2029
April „ ..	3575	3500	598	79	91	768	21 18 6	4 4	265	1 5¾	2137
July „ ..	3529	3260	610	80	99	789	24 4 0	4 10	208	1 2¼	1656
October „ ..	3380	3301	676	81	90	847	25 13 2	5 1	94	0 6½	1433
January, 1876 ..	3180	3331	631	84	91	806	24 3 4	4 10	145	0 11	1538
April „ ..	3187	3093	956	90	101	1147	37 1 8	7 5¾	13	0 1	2222
July „ ..	4659	4918	888	98	111	1097	22 6 1	4 5	221	0 11½	1972
*October „ ..	4975	5039	789	103	113	1005	19 18 9	3 11	332	1 4	2295
January, 1877 ..	3045	2015	649	107	116	872	28 18 5	5 9	64	0 5	2867
April „ ..	3879	4177	704	109	129	942	22 11 0	4 6	44	0 2¾	3067
July „ ..	4442	4503	629	110	132	871	19 6 10	3 10	17	0 1	2919
October „ ..	5521	5158	740	111	118	969	18 16 0	3 9	115	0 5½	2591
January, 1878 ..	4176	4288	599	114	121	834	19 9 0	3 10¾	338	1 7¾	2961
April „ ..	4115	3732	665	114	127	906	24 6 0	4 10¼	313	1 6¼	3003
July „ ..	4217	4144	620	114	120	854	20 12 2	4 1	191	1 0	2608
October „ ..	5109	5229	821	114	118	1053	20 2 9	4 0¼	614	2 5¼	2524
January, 1879 ..	4112	4184	692	139	116	947	22 12 8	4 6¼	400	1 10¾	2506
†March „ ..	2953	2701	550	106	91	747	27 13 3	5 6¾	181	1 4	2687
*June „ ..	4515	4512	812	148	124	1084	24 0 2	4 9¾	168	0 8¾	2614
September „ ..	4716	4677	781	139	114	1034	22 2 2	4 5	303	1 3	2317
December „ ..	4439	4564	709	139	118	966	21 2 10	4 2¼	352	1 6	2335
March, 1880 ..	4277	4268	799	139	107	1045	24 9 8	4 10¾	loss 12	0 0½	2540
June „ ..	4550	4546	676	143	109	928	20 8 3	4 1	288	1 3¼	2439
September „ ..	5227	5107	750	145	109	1004	19 13 2	3 11½	389	1 6¼	1948
December „ ..	5099	5148	760	145	104	1009	19 12 0	3 11	318	1 2¾	1793
March, 1881 ..	4024	4156	703	144	106	953	22 18 7	4 7	165	0 9½	2038
June „ ..	4863	4727	767	144	111	1022	21 12 4	4 3½	45	0 2¼	2464
September „ ..	5823	6046	835	144	109	1088	18 0 0	3 7½	471	1 6¾	2183
December „ ..	5412	5345	751	144	103	998	18 13 2	3 8¾	206	0 9¼	2105
March, 1882 ..	4733	4725	771	144	104	1019	21 11 4	4 3¼	265	1 1½	1899
June „ ..	5064	4975	772	144	101	1017	20 8 0	4 1	164	0 7¼	2138
September „ ..	5860	5921	777	144	99	1020	17 4 6	3 5¼	632	2 1½	2089
December „ ..	5975	5957	775	146	97	1018	17 1 10	3 5	437	1 5½	1703
March, 1883 ..	4838	5245	756	147	103	1006	19 3 7	3 10	496	1 10½	2399
June „ ..	5407	5100	828	147	105	1080	21 3 6	4 2¾	169	0 7¾	2299
September „ ..	5915	5580	860	147	101	1108	19 17 1	3 11½	630	2 3	2076
December „ ..	5737	5787	784	148	99	1031	17 16 3	3 6¾	786	2 8½	1896
March, 1884 ..	4740	4920	884	148	105	1137	23 2 2	4 7¾	190	0 9¼	3201
*June „ ..	5409	5098	997	158	108	1263	24 15 5	4 11½	345	1 4¾	2425
September „ ..	5828	5965	1094	177	117	1388	23 5 4	4 7¾	609	2 0¾	2111
December „ ..	5572	5582	866	182	100	1148	20 11 4	4 1¼	886	3 2	2129

* Fourteen Weeks. † Ten weeks.

CRUMPSALL BISCUIT WORKS TRADE.—Con.

From the time of commencing to keep a separate Account.

QUARTERLY ACCOUNTS.

Date.	Net Sup- lies.	Pro- duction	EXPENSES.				RATE ON PRODUCTION.		NET PROFIT.		Stocks
			Sundry.	Depre- ciation.	Interest	Total.	Per cent.	Per £.	Amount	Rate per £.	
	£	£	£	£	£	£	£ s. d.	s. d.	£	s. d.	£
March, 1885 ..	4438	4600	1114	190	110	1414	30 14 9	6 1 $\frac{3}{4}$	94	0 4 $\frac{7}{8}$	2707
June " ..	5514	5213	1168	192	107	1467	28 2 9	5 7 $\frac{1}{2}$	283	1 1	3154
September " ..	5762	6250	1339	202	117	1658	26 10 6	5 3 $\frac{5}{8}$	304	0 11 $\frac{5}{8}$	3604
December " ..	5765	5767	1173	202	120	1495	25 18 5 $\frac{1}{2}$	5 2 $\frac{1}{8}$	810	2 9 $\frac{3}{8}$	3534
March, 1886 ..	5133	5092	1242	202	123	1567	30 15 5	6 1 $\frac{3}{4}$	48	0 2 $\frac{1}{4}$	3747
June " ..	5494	5698	1322	207	119	1648	28 18 5	5 9 $\frac{3}{8}$	115	0 5	3960
September " ..	5920	6060	1695	207	124	2026	33 8 7 $\frac{3}{4}$	6 8 $\frac{1}{4}$	loss 258	0 10 $\frac{3}{8}$	4479
December " ..	6987	6035	1556	281	163	2000	33 2 9 $\frac{1}{2}$	6 7 $\frac{1}{2}$	34	0 1 $\frac{1}{8}$	4207
March, 1887 ..	6311	6637	1409	285	161	1855	27 18 11 $\frac{3}{4}$	5 7	215	0 8 $\frac{1}{2}$	4285
June " ..	6602	6035	1512	313	196	2021	33 9 9	6 8 $\frac{1}{4}$	loss 191	0 6 $\frac{7}{8}$	4396
September " ..	7466	8879	1664	340	188	2192	24 13 8 $\frac{7}{8}$	4 11 $\frac{1}{8}$	123	0 3 $\frac{7}{8}$	5357
December " ..	7935	7549	1786	340	200	2326	30 16 2 $\frac{7}{8}$	6 1 $\frac{1}{8}$	loss 150	0 4 $\frac{1}{2}$	5518
March, 1888 ..	7053	7404	1540	340	215	2095	28 5 10 $\frac{7}{8}$	5 7 $\frac{7}{8}$	do. 223	0 7 $\frac{1}{3}$	5958
June " ..	7427	7265	1709	340	212	2261	31 2 5 $\frac{1}{8}$	6 2 $\frac{5}{8}$	180	0 5 $\frac{3}{4}$	6468
September " ..	8921	9188	1740	342	217	2299	25 0 5 $\frac{1}{8}$	5 0	loss 195	0 5 $\frac{1}{4}$	6903
December " ..	8678	8298	1627	342	218	2187	26 7 1 $\frac{3}{8}$	5 3 $\frac{1}{4}$	16	0 0 $\frac{3}{8}$	7633
March, 1889 ..	7689	8779	1602	342	229	2173	24 15 0 $\frac{1}{2}$	4 11 $\frac{3}{8}$	94	0 2 $\frac{7}{8}$	8892
June " ..	10285	8530	1713	342	226	2281	26 14 9 $\frac{3}{4}$	5 4 $\frac{1}{8}$	469	0 10 $\frac{7}{8}$	7463
	325633	324805	60029	10551	7964	78544	24 3 7 $\frac{5}{8}$	4 10	14922	..	..
									Less Loss.....	1054	..
									Leaves Net Profit	13868	0 10 $\frac{1}{8}$

HECKMONDWIKE BOOT AND SHOE WORKS TRADE.

From its Commencement.

QUARTERLY ACCOUNTS.

Date.	Net Sup- plies.	Produc- tion.	EXPENSES.				RATE ON PRODUCTION.			NET PROFIT.		NET LOSS.		Stocks.
			Sundry.	Depre- ciation.	Interest	Total.	Per cent.		Per £.	Amount	Rate.	Amount	Rate.	
							£	s. d.						
Sept., 1880.....	£ 711	£ 732	£ 225	£ 3	£ 1	£ 229	31	5 8	s. d.	£	s. d.	£	s. d.	£
Dec., "	2349	2706	832	13	29	874	32	5 11½	....	....	....	12	0 3¾	1856
March, 1881.....	2308	3052	942	14	33	989	32	8 1	....	....	....	196	1 3¾	2293
June, "	1913	2478	800	14	42	856	34	10 10	....	....	....	139	1 11½	3637
Sept., "	2807	2467	761	14	48	823	33	7 2½	....	....	....	244	1 11½	3136
Dec., "	3623	3420	1089	15	34	1138	33	5 5¼	....	....	....	29	0 2	2238
March, 1882.....	3548	3608	1125	16	45	1187	32	17 11¾	....	....	....	8	0 0½	2934
June, "	2986	2909	1102	16	42	1160	39	17 6¼	63	0 5¼	....	....	....	3186
Sept., "	2923	3687	1161	17	48	1226	33	5 0¼	....	....	....	94	0 6	3996
Dec., "	5145	5250	1653	17	47	1717	32	14 1	....	....	....	124	0 5¾	4016
March, 1883.....	3899	4130	1307	17	54	1378	33	7 3½	45	0 2½	....	....	....	5104
June, "	2901	2696	994	17	61	1072	39	15 3	50	0 4¾	....	....	....	5111
Sept., "	3948	3933	1325	17	60	1402	35	13 3¼	107	0 6¼	....	....	....	4585
Dec., "	5913	5618	1809	17	47	1873	33	6 9¼	92	0 3¾	....	....	....	3950

March, 1884.....	4559	4662	1392	17	51	1460	31	6	6	31	139	0	71	....	....	4461
June, " (14 weeks)...	3169	3179	1138	19	53	1210	38	1	7	71	35	0	23	....	....	3916
Sept., "	4334	4169	1373	16	61	1450	34	15	6	11	....	....	0	71	....	3131
Dec., "	6153	6128	2021	42	55	2118	34	11	6	10	244	0	9	....	....	3506
March, 1885.....	5595	5556	1859	42	58	1959	35	5	7	0	6	0	01	....	....	3934
June, "	3878	3968	1526	44	67	1637	41	5	8	3	27	0	1	....	....	4774
Sept., "	5254	5800	1895	45	68	2008	34	12	6	11	71	0	2	....	....	5056
Dec., "	7939	8487	2552	45	63	2660	31	6	6	3	157	0	4	....	....	5314
March, 1886.....	5893	5960	2153	45	77	2275	38	3	7	71	....	....	0	2	....	6171
June, "	3754	6171	1937	74	105	2116	34	5	6	10	3	0	1	....	....	8402
Sept., "	5646	5395	1730	74	120	1924	35	13	7	1	287	1	0	....	....	8445
Dec., "	6938	5892	2047	74	103	2224	37	14	7	6	151	0	5	....	....	6869
March, 1887.....	4338	5335	1555	74	100	1729	32	8	6	5	....	....	0	6	....	6733
June, "	3936	8248	1271	74	96	1441	44	7	8	10	40	0	2	....	....	6155
Sept., "	5251	5039	1742	74	86	1902	37	14	7	6	72	0	3	....	....	5454
Dec., "	8494	6019	2542	91	98	2731	45	7	9	0	263	0	7	....	....	5382
March, 1888.....	6526	5325	2229	111	125	2465	46	5	7	2	....	....	0	1	....	7326
June, "	5293	4042	1943	118	140	2201	54	9	8	0	257	0	11	....	....	8116
Sept., "	8059	5958	2366	125	159	2650	44	9	7	0	628	1	6	....	....	9020
Dec., "	9429	7673	2833	134	164	3131	40	16	6	4	165	0	4	....	....	10863
March, 1889.....	7413	5573	2194	138	162	2494	44	15	6	11	977	3	0	....	....	9462
June, "	6613	5178	2052	138	162	2352	5	8	7	0	....	....	0	2	....	9166
174438	165443	57475	1821	2765	62061	37	10	27	7	6	3879	....	....	1439	....	....
						Less Loss.....					1439					
						Leaves Profit ..					2440	0	31			

LEICESTER BOOT AND

From the time of commencing

QUARTERLY

Date.	Net Sup- plies.	Produc- tion.	EXPENSES.			
			Sundry.	Depre- ciation.	Interest.	Total.
	£	£	£	£	£	£
January, 1874	3422	5190	1281	6	29	1316
April "	4506	10794	1512	7	42	1561
July "	7737	10120	2673	7	77	2757
October "	8065	8323	2671	10	101	2782
January, 1875	9148	9447	3191	12	122	3325
April "	11022	10381	3461	29	107	3597
July "	13987	14610	4320	34	127	4481
October "	15413	15349	4863	30	156	5049
January, 1876	13265	13362	4292	31	153	4476
April "	13602	11642	4190	31	151	4372
July "	15214	17921	5104	32	166	5302
*October "	19313	16419	6209	87	224	6520
January, 1877	14076	14122	5128	96	239	5463
April "	15870	14869	4968	102	268	5338
July "	19155	19653	6673	104	275	7052
October "	18551	18119	6042	105	247	6394
January, 1878	17564	14962	5674	105	233	6012
April "	15671	17902	5591	105	267	5963
July "	22014	18840	7423	106	259	7788
October "	18226	17154	5718	106	234	6058
January, 1879	17970	19043	7170	107	238	7515
†March "	12947	15196	5025	82	187	5294
*June "	21462	19585	6896	117	254	7267
September "	19379	19389	7325	109	216	7650
December "	23688	23576	8770	109	288	9167
March, 1880	20675	24392	8445	110	348	8903
June "	23571	20933	7004	110	310	7424
September "	18670	17610	6602	112	304	7018
December "	21739	21494	7815	112	279	8206
March, 1881	16827	20698	6775	112	298	7185
June "	26921	23471	8772	112	271	9155
September "	20723	21174	7834	112	261	8207
December "	23136	23807	9301	112	257	9670
March, 1882	19610	22487	8163	123	311	8597
June "	27552	25002	8808	122	276	9206
September "	26787	26702	9702	124	268	10094
December "	25149	25326	9715	126	258	10099
March, 1883	21493	22090	8278	124	312	8714
June "	25255	22929	8499	124	273	8896
September "	21777	20418	7880	124	228	8232
December "	23461	24777	9211	139	227	9577
March, 1884	21478	25093	8729	141	254	9124
*June "	32190	31418	11336	179	323	11838
September "	29282	25995	9946	252	371	10569
December "	24216	23827	9226	266	319	9811

* Fourteen weeks. † Ten weeks.

SHOE WORKS TRADE.

to keep a separate Account.

ACCOUNTS.

Date.	RATE ON PRODUCTION.		NET PROFIT.		NET LOSS.		Stocks.
	Per cent.	Per £.	Amount	Rate.	Amount	Rate.	
	£ s. d.	s. d.	£	s. d.	£	s. d.	£
January, 1874.....	25 6 8	5 0 $\frac{3}{4}$	..	..	8	6 0 $\frac{1}{2}$	2579
April „	20 14 9	4 6 $\frac{1}{2}$	108	0 5 $\frac{3}{4}$	..	..	2504
July „	27 4 8	5 5 $\frac{1}{2}$	111	0 3 $\frac{1}{2}$	..	..	4366
October „	33 8 6	6 8 $\frac{1}{4}$	373	0 11 $\frac{1}{8}$	..	..	5716
January, 1875.....	35 3 11	7 0 $\frac{1}{2}$	..	..	8	0 0 $\frac{1}{4}$	6466
April „	34 13 6	6 11 $\frac{1}{4}$	..	..	175	0 3 $\frac{3}{4}$	6956
July „	30 13 5	6 1 $\frac{1}{2}$	1153	1 5 $\frac{7}{8}$	..	..	8809
October „	32 17 10	6 7	..	..	174	0 2 $\frac{5}{8}$	10773
January, 1876.....	33 10 0	6 8 $\frac{1}{4}$	108	0 2	..	..	9186
April „	37 10 11	7 6	226	0 4	..	..	10025
July „	29 11 8	5 11	165	0 2 $\frac{3}{5}$	..	..	11149
*October „	39 14 1	7 11 $\frac{1}{4}$	629	0 7 $\frac{13}{16}$	..	..	12677
January, 1877.....	38 13 8	7 8 $\frac{3}{4}$	..	..	134	0 2 $\frac{1}{4}$	14131
April „	35 18 0	7 2 $\frac{1}{4}$	..	..	23	0 0 $\frac{1}{2}$	13013
July „	35 17 8	7 2 $\frac{1}{4}$	496	0 6	..	..	15634
October „	35 5 8	7 0 $\frac{1}{2}$	17	0 0 $\frac{3}{16}$	..	..	16692
January, 1878.....	40 3 8	8 0 $\frac{1}{2}$	..	..	279	0 3 $\frac{13}{16}$	12922
April „	33 6 3	6 8	79	0 1 $\frac{1}{4}$	..	..	15104
July „	41 6 9	8 3 $\frac{1}{2}$	665	0 7 $\frac{1}{2}$	..	..	14416
October „	35 5 5	7 0 $\frac{1}{2}$	807	0 10 $\frac{1}{2}$	..	..	14495
January, 1879.....	39 9 3	7 10 $\frac{3}{4}$	24	0 3 $\frac{3}{4}$	..	..	14515
†March „	34 16 9	6 11 $\frac{1}{2}$	351	0 5 $\frac{1}{2}$	..	..	16649
*June „	37 2 1	7 5	..	..	84	0 1	11456
September „	39 9 4	7 10 $\frac{3}{4}$	954	0 11 $\frac{3}{4}$	..	..	10996
December „	38 17 6	7 9 $\frac{1}{4}$	424	0 4 $\frac{1}{4}$	..	..	24733
March, 1880.....	36 10 0	7 3 $\frac{1}{2}$	..	..	156	0 1 $\frac{1}{2}$	28388
June „	35 9 1	7 1 $\frac{1}{2}$	760	0 8 $\frac{5}{8}$	..	..	20330
September „	39 17 0	7 11 $\frac{3}{8}$	248	0 3 $\frac{3}{8}$	..	..	14662
December „	38 3 6	7 7 $\frac{1}{2}$	..	..	1161	1 0 $\frac{7}{8}$	15772
March, 1881.....	34 14 3	6 11 $\frac{1}{4}$	934	0 10 $\frac{3}{4}$	..	..	19945
June „	39 0 1	7 9 $\frac{1}{2}$	63	0 0 $\frac{5}{8}$	..	..	15048
September „	38 15 2	7 9	410	0 4 $\frac{5}{8}$	..	..	16310
December „	40 12 2	8 1 $\frac{1}{2}$	..	..	955	0 9 $\frac{5}{8}$	15594
March, 1882.....	38 4 7	7 8	339	0 3 $\frac{5}{8}$	..	..	20370
June „	36 16 5	7 4 $\frac{1}{4}$	593	0 5 $\frac{5}{8}$	..	..	15241
September „	37 16 0	7 6 $\frac{5}{8}$	417	0 3 $\frac{3}{4}$	..	..	13437
December „	39 17 6	7 11 $\frac{5}{8}$	300	0 2 $\frac{3}{4}$	..	..	14192
March, 1883.....	39 8 11	7 10 $\frac{5}{8}$	..	..	341	0 3 $\frac{5}{8}$	18248
June „	38 15 11	7 9	£99	0 4 $\frac{1}{4}$	..	..	13038
September „	40 6 4 $\frac{1}{4}$	8 0 $\frac{3}{4}$	58	0 0 $\frac{1}{4}$	..	..	10389
December „	38 13 0	7 8 $\frac{1}{4}$	74	0 0 $\frac{1}{8}$	..	..	10384
March, 1884.....	36 7 2	7 3 $\frac{1}{4}$	886	0 8 $\frac{3}{8}$	..	..	15796
*June „	37 13 6	7 6 $\frac{5}{8}$	1730	1 1 $\frac{1}{4}$	..	..	19049
September „	40 13 2	8 1 $\frac{1}{2}$	743	0 6 $\frac{1}{4}$	..	..	16274
December „	41 3 5	8 2 $\frac{1}{4}$	..	..	98	0 0 $\frac{7}{8}$	17800

LEICESTER BOOT AND SHOE

From the time of commencing

QUARTERLY

Date.	Net Sup- plies.	Produc- tion.	EXPENSES.			
			Sundry.	Depre- ciation.	Interest.	Total.
	£	£	£	£	£	£
March, 1885	26769	27876	9905	268	349	10522
June "	30729	30386	11109	269	332	11710
September "	26076	24106	9330	270	325	9925
December "	25890	25438	9502	270	309	10081
March, 1886	26923	32001	11057	276	340	11673
June "	41536	38021	13750	276	313	14339
September "	27976	26674	9718	276	298	10292
December "	26028	26007	10206	276	293	10775
March, 1887	30476	34990	11855	280	340	12475
June "	39272	34884	12881	280	298	13459
September "	27824	26078	10325	280	289	10894
December "	28845	28372	10834	280	303	11417
March, 1888	33925	36819	13032	280	366	13678
June "	45382	40206	15331	280	347	15958
September "	33018	30077	12194	280	335	12809
December "	31163	32853	12649	284	333	13266
March, 1889	37726	44479	15618	288	393	16299
June "	54156	47577	17674	292	387	18353
	1435493	1432455	515181	9410	16358	540949

WORKS TRADE.—Continued.

to keep a separate Account.

ACCOUNTS.

Date.	RATE ON PRODUCTION.		NET PROFIT.		NET LOSS.		Stocks.
	Per cent.	Per £.	Amount	Rate.	Amount	Rate.	
	£ s. d.	s. d.	£	s. d.	£	s. d.	£
March, 1885.....	37 14 11	7 6½	517	0 4½	..	..	18374
June „	38 10 9	7 8½	1241	0 9¾	..	..	17401
September „	41 3 5¼	8 2¾	296	0 2¾	..	..	16116
December „	39 12 7	7 11½	1024	0 9½	..	..	15752
March, 1886.....	36 9 6	7 3½	688	0 5½	..	..	20081
June „	37 14 3	7 6½	2725	1 3½	..	..	16020
September „	38 11 8¼	7 8½	2121	1 6½	..	..	16266
December „	41 8 7½	8 3½	525	0 4¼	..	..	17736
March, 1887.....	35 13 0½	7 1½	1337	0 10¼	..	..	23050
June „	38 11 7½	7 8½	2681	1 4½	..	..	19075
September „	41 15 3½	8 4¼	964	0 8¼	..	..	17666
December „	40 4 9½	8 0½	1362	0 11¼	..	..	19118
March, 1888.....	37 2 11¾	7 5½	1920	1 1½	..	..	23460
June „	39 13 9½	7 11½	3408	1 6	..	..	21218
September „	42 11 8½	8 6½	1147	0 8¼	..	..	20345
December „	40 7 7½	8 0½	..	..	22	0 0½	22496
March, 1889.....	36 12 10½	7 3¾	2300	1 2½	..	..	28976
June „	38 11 6	7 8½	4311	1 7	..	..	25376
	37 15 3¼	7 6½	43211	..	3618	..	..
	Less Loss		3618	..			
	Leaves Net Profit ..		39593	0 6½			

DURHAM SOAP WORKS SUPPLIES,

From its Commencement.

Date.	Net Sup- plies.	Pro- duction.	EXPENSES.			
			Sundry.	Depre- ciation.	Interest.	Total.
	£	£	£	£	£	£
October, 1874	161	813	32	38	4	74
January, 1875	1938	2163	98	37	81	216
April „	2510	2540	117	38	54	209
July „	2620	2143	128	39	49	216
October „	1874	2484	139	39	54	232
January, 1876	2260	2142	128	39	56	223
April „	2657	2772	113	39	55	207
July „	2560	2523	115	39	57	211
*October „	2550	2146	125	39	69	233
January, 1877	1782	2284	135	60	90	285
April „	2371	2621	134	71	105	310
July „	2801	2653	144	82	121	347
October „	2724	3388	196	89	108	393
January, 1878	3202	3251	210	94	114	418
April „	3085	3421	310	98	125	533
July „	3070	2660	191	98	125	414
October „	2947	2868	194	74	89	357
January, 1879	2633	2220	188	75	91	354
*March „	2032	2326	159	56	70	285
†June „	2582	2726	203	77	96	376
September „	2076	1912	169	72	92	333
December „	2213	2423	184	72	91	347
March, 1880	2388	2055	199	72	85	356
June „	3095	3040	175	72	81	328
September „	3216	2937	193	73	79	345
December „	3031	3372	214	72	78	364
March, 1881	2656	2757	227	73	93	393
June „	3254	3411	173	73	87	333
September „	3230	3340	199	73	97	369
December „	2731	2757	243	73	99	415
March, 1882	3336	3129	212	73	72	357
June „	3480	3815	212	73	98	383
September „	3282	2795	179	73	100	352
December „	2703	2765	192	73	80	345
March, 1883	3089	3479	197	73	83	353
June „	3237	3251	188	73	92	353
September „	4426	5099	267	73	85	425
December „	3999	4112	258	80	99	437
March, 1884	3855	3799	213	80	96	389
*June „	3854	3659	224	87	99	410
September „	4008	3625	214	80	82	376
December „	3502	3638	198	80	66	344
March, 1885	4369	4311	243	80	66	389
June „	4691	4652	255	80	75	410
September „	4722	4702	266	80	84	430
December „	4129	4329	353	80	75	508
March, 1886	3552	3727	253	80	71	404
June „	4230	3979	286	80	61	427
September „	4344	3768	329	80	61	470
December „	3760	4309	755	80	59	894
March, 1887	3435	3394	341	80	70	491
June „	3255	3066	312	80	59	451
September „	3963	3754	340	80	57	477
December „	4627	4674	523	80	58	661
March, 1888	4641	4513	538	80	70	683
June „	4404	4193	448	80	74	602
September „	6129	6245	460	80	64	604
December „	6582	7175	470	80	61	611
March, 1889	5378	5657	551	82	80	713
June „	6145	6089	410	82	76	568
	201376	203851	14722	4308	4768	23798

* Fourteen Weeks.

† Ten Weeks.

EXPENSES, PROFIT, AND STOCKS,
QUARTERLY ACCOUNTS.

Date.	RATE ON PRODUCTION.		NET PROFIT.		NET LOSS.		Stocks.
	Per cent.	Per £.	Amount.	Rate.	Amount.	Rate.	
	£ s. d.	s. d.	£	s. d.	£	s. d.	£
October, 1874 ..	9 2 0	1 9 $\frac{3}{4}$	..	..	108	13 4 $\frac{3}{4}$	804
January, 1875 ..	9 19 8	1 11 $\frac{1}{2}$	127	1 3 $\frac{1}{2}$	..	..	1809
April, ..	8 4 7	1 7 $\frac{1}{4}$	82	0 7 $\frac{3}{4}$	..	..	1007
July, ..	10 1 7	2 0 $\frac{1}{4}$	182	1 4	..	..	1010
October, ..	9 6 0	1 10 $\frac{1}{4}$	92	0 11 $\frac{3}{4}$	..	..	1751
January, 1876 ..	10 8 2	2 1	..	..	120	1 0 $\frac{3}{4}$	1303
April, ..	7 9 4	1 6	11	0 1	..	..	1462
July, ..	8 7 3	1 8	97	0 9	..	..	2262
*October, ..	10 7 1	2 2	..	..	23	0 2	3029
January, 1877 ..	12 9 7	2 6	106	1 2 $\frac{1}{4}$	..	..	3871
April, ..	11 16 7	2 4 $\frac{1}{4}$	..	..	177	1 5 $\frac{7}{8}$	3401
July, ..	13 1 7	2 7 $\frac{1}{4}$	105	0 9	..	..	4353
October, ..	11 12 0	2 4 $\frac{1}{2}$	..	..	147	1 1	3289
January, 1878 ..	12 17 2	2 7	..	..	88	0 6 $\frac{1}{6}$	3721
April, ..	15 11 7	3 1	..	..	142	0 10 $\frac{1}{3}$	4495
July, ..	15 11 3	3 1	..	..	283	2 2 $\frac{3}{4}$	3947
October, ..	12 8 11	2 5 $\frac{3}{4}$	..	..	109	0 11	3374
January, 1879 ..	15 18 11	3 2 $\frac{1}{4}$	..	..	136	0 2 $\frac{7}{8}$	3130
*March, ..	12 4 9	2 5	77	0 7 $\frac{7}{8}$	..	..	2705
†June, ..	13 15 10	2 9	..	..	..	..	3657
September, ..	17 8 3	3 5 $\frac{3}{4}$	..	..	238	2 5 $\frac{3}{4}$	3536
December, ..	14 6 4	2 10 $\frac{1}{4}$	46	0 4 $\frac{1}{2}$	..	..	3769
March, 1880 ..	17 6 5	3 5 $\frac{1}{2}$	7	0 0 $\frac{5}{8}$	..	..	2680
June, ..	10 15 1	2 17 $\frac{7}{8}$	..	..	63	0 5	2786
September, ..	11 14 11	2 4 $\frac{1}{8}$	170	1 17 $\frac{7}{8}$	..	..	2238
December, ..	10 15 10	2 2	24	0 1 $\frac{1}{4}$	..	..	3571
March, 1881 ..	14 5 1	2 10 $\frac{1}{8}$	85	0 7 $\frac{1}{8}$	..	..	3426
June, ..	9 15 3	1 11 $\frac{3}{8}$	117	0 8 $\frac{1}{8}$	..	..	3466
September, ..	11 0 11	2 2 $\frac{1}{2}$	..	..	16	0 1	5369
December, ..	15 1 0	3 0 $\frac{1}{8}$	..	..	54	0 4 $\frac{5}{8}$	3707
March, 1882 ..	11 8 2	2 3 $\frac{3}{8}$	57	0 4 $\frac{3}{8}$	..	..	2834
June, ..	10 0 9	2 0	..	..	113	0 7	5405
September, ..	12 11 10	2 6 $\frac{1}{8}$	40	0 3 $\frac{3}{8}$	..	..	3807
December, ..	12 9 6	2 6	..	..	83	0 7 $\frac{1}{8}$	2628
March, 1883 ..	10 2 10	2 0 $\frac{1}{4}$	..	..	38	0 2 $\frac{1}{2}$	5047
June, ..	10 17 1	2 2	44	0 3 $\frac{1}{4}$	..	..	3838
September, ..	8 6 9 $\frac{3}{4}$	1 8	16	0 0 $\frac{5}{8}$	..	..	3990
December, ..	10 12 6 $\frac{1}{2}$	2 11 $\frac{1}{2}$	40	0 2 $\frac{1}{4}$	..	..	5185
March, 1884 ..	10 4 9	2 0 $\frac{1}{2}$	29	0 1 $\frac{1}{4}$	..	..	4594
*June, ..	11 4 1	2 2 $\frac{7}{8}$	..	..	53	0 3 $\frac{3}{8}$	4323
September, ..	10 7 5	2 0 $\frac{5}{8}$	59	0 3 $\frac{7}{8}$	..	..	2936
December, ..	9 9 1	1 10 $\frac{5}{8}$	62	0 4	..	..	3489
March, 1885 ..	9 0 5 $\frac{1}{2}$	1 9 $\frac{5}{8}$	65	0 3 $\frac{1}{2}$	..	..	3151
June, ..	8 16 3	1 9 $\frac{1}{2}$	294	1 3 $\frac{1}{8}$	..	..	6282
September, ..	9 2 10 $\frac{3}{4}$	1 9 $\frac{7}{8}$	292	1 2 $\frac{5}{8}$	..	..	4458
December, ..	11 14 8 $\frac{1}{4}$	2 4 $\frac{1}{8}$	256	1 2 $\frac{1}{8}$	..	..	4361
March, 1886 ..	10 16 9 $\frac{1}{2}$	2 2	288	1 6 $\frac{1}{2}$	..	..	3373
June, ..	10 14 7 $\frac{1}{2}$	2 1 $\frac{3}{4}$	209	0 11 $\frac{3}{4}$	..	..	3198
September, ..	12 9 5 $\frac{5}{8}$	2 5 $\frac{7}{8}$	216	0 11 $\frac{7}{8}$	..	..	2707
December, ..	20 14 5 $\frac{1}{4}$	4 1 $\frac{1}{2}$	28	0 1 $\frac{1}{2}$	..	..	3999
March, 1887 ..	14 9 4	2 10 $\frac{5}{8}$	210	1 2 $\frac{5}{8}$	..	..	4685
June, ..	14 14 2 $\frac{1}{4}$	2 11 $\frac{1}{4}$	92	0 6 $\frac{3}{4}$	..	..	3756
September, ..	12 14 1 $\frac{1}{2}$	2 6 $\frac{1}{2}$	183	0 11	..	..	2795
December, ..	14 2 10	2 9 $\frac{7}{8}$	39	0 2	..	..	3637
March, 1888 ..	15 4 10 $\frac{3}{4}$	3 0 $\frac{1}{2}$	79	0 4	..	..	3833
June, ..	14 7 1 $\frac{5}{8}$	2 10 $\frac{1}{2}$	93	0 5	..	..	3803
September, ..	9 13 5 $\frac{1}{8}$	1 11 $\frac{1}{8}$	223	0 8 $\frac{5}{8}$	..	..	2901
December, ..	8 10 3 $\frac{1}{2}$	1 8	195	0 7	..	..	5448
March, 1889 ..	12 12 0 $\frac{1}{4}$	2 6 $\frac{1}{4}$	..	..	365	1 4 $\frac{1}{4}$	4936
June, ..	9 6 6 $\frac{1}{4}$	1 10 $\frac{3}{8}$	208	0 8	..	..	5073
	11 13 5 $\frac{3}{4}$	2 4	4645	..	2356	..	..
	Less Loss		2356	..			
	Leaves Profit		2289	0 2 $\frac{5}{8}$			

BATTLE WOOLLEN MILL TRADE.

From its Commencement.

QUARTERLY ACCOUNTS.

Date.	Net Sup- plies.	Produc- tion.	EXPENSES.			RATE ON PRODUCTION.		NET PROFIT.		NET LOSS.		Stocks.		
			Sundry.	Depre- ciation.	Interest	Total.	Per cent.		Per £.	Amount	Rate.		Amount	Rate.
							£	s.							d.	£	s.	d.
March, 1887	£ ..	184	318	2	1	321	174	9	1½	s. d.	....	228	....	£ 487
June, 1887	320	2354	1006	15	21	1042	44	5	3½	8 10½	....	181	11 3¼	3569
Sept., "	1042	2449	1074	54	59	1187	48	9	4½	9 8½	0 5¾	....	....	6010
Dec., "	1116	3508	1322	60	83	1465	41	15	2¾	8 4½	....	99	1 9½	8061
March, 1888	3059	2502	1241	63	99	1403	56	1	6	11 2½	....	311	2 0¾	8249
June, "	2326	2361	1422	76	113	1611	68	4	8	13 7½	....	799	6 10¾	8888
Sept., "	910	4403	1723	77	139	1939	44	0	9½	8 9½	....	156	3 5	13705
Dec., "	5295	4570	1677	81	162	1920	42	0	3½	8 4½	....	363	1 4¾	11876
March, 1889	5195	3602	1356	81	130	1567	43	10	0¾	8 8¾	....	186	0 8½	10115
June, "	3523	3284	1383	82	128	1593	48	10	1¾	9 8¾	....	433	2 5¾	10550
	22786	29217	12522	591	935	14048	48	1	7½	9 7¾	25	2756	....	....
										Less Profit..	25	25	....	....
												2731	2 4¾	

LONGTON CROCKERY DEPOT—TRADE, &c.

Since its commencement.

QUARTERLY ACCOUNTS.

Date.	SUPPLIES.			TOTAL EXPENSES.		NET PROFIT.		Loss.		Stocks.
	Selves.	Scottish.	Total.	Amount.	Rate.	Amount.	Rate.	Amount.	Rate.	
September, 1886	£ 1355	£	£ 1355	£ 150	s. d. 2 2½	£	s. d.	£ 6	s. d. 1	£ 282
December, "	2613	....	2613	222	1 8½	....	....	31	0 2¾	540
March, 1887	2728	43	2771	197	1 5½	17	0 1½	....	....	567
June, "	2818	42	2860	246	1 8½	35	0 2½	....	....	523
September, "	2881	71	2952	199	1 4½	63	0 5½	....	....	509
December, "	3498	148	3646	234	1 3½	64	0 4½	....	....	596
March, 1888	3543	153	3696	232	1 3	95	0 6½	....	....	736
June, "	3761	154	3915	261	1 4	63	0 3¾	....	....	730
September, "	3219	370	3589	257	1 5½	93	0 6½	....	....	831
December, "	3950	395	4345	250	1 1¾	102	0 5½	....	....	1116
March, 1889	4074	295	4369	230	1 0½	53	0 2½	....	....	1122
June, "	3877	363	4240	284	1 4	194	0 10½	37	....	1472
			40351	2762	1 4½	779	....			....
			Less Loss			37	....		
						742	0 4½			

MANCHESTER GROCERY AND PROVISION SALES, EXPENSES, PROFIT, AND
STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Sales.	EXPENSES.		PROFIT.		Stocks.
		Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£
January, 1875 (3 quarters)	1110155	11716	0 2 $\frac{1}{2}$	11986	0 2 $\frac{1}{2}$	71360
" 1876	1476536	14701	0 2 $\frac{3}{4}$	19042	0 3	56487
" 1877 (53 weeks)	1707637	17692	0 2 $\frac{3}{4}$	27993	0 3 $\frac{7}{8}$	68205
" 1878	1761017	16866	0 2 $\frac{1}{4}$	25745	0 3 $\frac{1}{2}$	53790
" 1879	1683613	17373	0 2 $\frac{3}{4}$	26502	0 3 $\frac{3}{4}$	55319
December, 1879 (50 weeks)	1590007	16761	0 2 $\frac{1}{2}$	28826	0 4 $\frac{1}{4}$	71446
" 1880	1998384	18911	0 2 $\frac{1}{4}$	30977	0 3 $\frac{3}{4}$	70091
" 1881	2047210	19883	0 2 $\frac{1}{4}$	32460	0 3 $\frac{3}{4}$	87277
" 1882	2298350	23666	0 2 $\frac{3}{4}$	30644	0 3 $\frac{1}{4}$	141191
" 1883	2544409	28337	0 2 $\frac{5}{8}$	27455	0 2 $\frac{1}{2}$	109414
" 1884 (53 weeks)	2457288	28522	0 2 $\frac{3}{4}$	24893	0 2 $\frac{3}{4}$	107524
" 1885	2375945	27484	0 2 $\frac{3}{4}$	41757	0 4 $\frac{1}{8}$	92790
" 1886	2571435	29777	0 2 $\frac{3}{4}$	41381	0 3 $\frac{3}{4}$	113620
" 1887	2827624	32979	0 2 $\frac{3}{4}$	45516	0 3 $\frac{3}{4}$	129565
" 1888	3092225	35914	0 2 $\frac{3}{4}$	49798	0 3 $\frac{3}{4}$	139849
	31541835	340582	0 2 $\frac{1}{2}$	464975	0 3 $\frac{1}{2}$	....

MANCHESTER DRAPERY AND WOOLLEN CLOTH SALES, EXPENSES, PROFIT, AND
STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Sales.	EXPENSES.		PROFIT.		Loss.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£	s. d.	£
Jan., 1874 (1 quarter) ..	10575	348	0 8	201	0 4 $\frac{9}{16}$	....	....	11568
" 1875	71290	3872	1 1	1244	0 4 $\frac{1}{8}$	....	....	36824
" 1876	129486	7264	1 1 $\frac{1}{2}$	720	0 1 $\frac{1}{4}$	....	....	72408
" 1877 (53 weeks) ..	147083	9391	1 3 $\frac{3}{4}$	....	....	1420	0 2 $\frac{1}{4}$	69267
" 1878	124918	8879	1 5 $\frac{1}{2}$	....	....	4144	0 7 $\frac{7}{8}$	48511
" 1879	134746	8518	1 3 $\frac{1}{4}$	635	0 1 $\frac{1}{8}$	....	....	44439
Dec., 1879 (50 weeks) ..	126824	7817	1 2 $\frac{3}{4}$	1674	0 3 $\frac{1}{8}$	....	....	43225
" 1880	139421	8511	1 2 $\frac{3}{4}$	2314	0 4	....	....	44105
" 1881	132914	8168	1 2 $\frac{3}{4}$	1932	0 3 $\frac{1}{2}$	....	....	42203
" 1882	143019	8337	1 1 $\frac{7}{8}$	3504	0 5 $\frac{5}{8}$	....	....	40854
" 1883	156997	8976	1 1 $\frac{1}{2}$	4171	0 6 $\frac{3}{8}$	....	....	41365
" 1884 (53 weeks) ..	186137	9587	1 0 $\frac{1}{4}$	5693	0 7 $\frac{1}{4}$	....	....	42433
" 1885	194443	10315	1 0 $\frac{1}{2}$	5724	0 7	....	....	50190
" 1886	217312	11143	1 0 $\frac{1}{4}$	5660	0 6 $\frac{1}{4}$	....	....	60405
" 1887	232524	12224	1 0 $\frac{1}{2}$	3622	0 3 $\frac{3}{8}$	....	....	65807
" 1888	255326	12893	1 0	4765	0 4 $\frac{3}{8}$	....	....	70560
	2403015	136243	1 1 $\frac{1}{2}$	41859	....	5564	....	....
Less Depreciation allowed, see Disposal of Profit Account, October, 1877....		£4757						
" Loss		5564		10321	....		
Leaves Net Profit				31538	0 3 $\frac{1}{8}$			

MANCHESTER WOOLLEN CLOTH DEPARTMENT.

From the time of commencing to publish a separate Account in Balance Sheet.

IN YEARS.

Year Ending.	Sales.	EXPENSES.		PROFIT.		LOSS.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£	s. d.	£
December, 1884	20368	1221	1 2 ³ / ₈	409	0 4 ³ / ₄	....	....	4407
„ 1885	21210	1249	1 2 ¹ / ₈	336	0 3 ³ / ₄	....	....	5242
„ 1886	22173	1417	1 3 ¹ / ₄	327	0 3 ¹ / ₂	....	....	6275
„ 1887	21820	1427	1 3 ⁵ / ₈	....	....	2	....	6112
„ 1888	23047	1547	1 4	....	....	25	0 0 ¹ / ₄	8450
	108618	6861	1 3 ¹ / ₈	1072	....	27	....	....
		Less Loss		27	....		
		Leaves Net Profit..		1045	0 2 ¹ / ₄			

MANCHESTER BOOT AND SHOE SALES, EXPENSES, PROFIT, AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Sales.	EXPENSES.		PROFIT.		Stocks.
		Amount	Rate.	Amount	Rate.	
	£	£	d.	£	d.	£
January, 1874 (1 quarter)	5506	204	8 $\frac{3}{4}$	1	..	4715
" 1875.....	37257	1129	7 $\frac{1}{4}$	748	4 $\frac{3}{4}$	5197
" 1876.....	53885	1326	5 $\frac{7}{8}$	775	3 $\frac{3}{8}$	7711
" 1877 (53 weeks).....	57307	1811	7 $\frac{1}{2}$	586	2 $\frac{3}{8}$	6082
" 1878.....	58304	1975	8 $\frac{1}{4}$	786	3 $\frac{1}{8}$	7935
" 1879.....	59327	2192	8 $\frac{3}{4}$	767	3	10242
December, 1879 (50 weeks).....	55270	2135	9 $\frac{1}{4}$	752	3 $\frac{1}{4}$	10964
" 1880.....	62139	2387	9 $\frac{1}{4}$	755	2 $\frac{1}{4}$	11484
" 1881.....	71382	2492	8 $\frac{3}{8}$	842	2 $\frac{3}{8}$	11377
" 1882.....	76101	2583	8 $\frac{1}{8}$	1246	3 $\frac{1}{8}$	12564
" 1883.....	86056	2882	8	1261	3 $\frac{1}{2}$	12938
" 1884 (53 weeks).....	99694	3150	7 $\frac{1}{2}$	1586	3 $\frac{3}{4}$	16576
" 1885.....	106755	3596	8	1395	3 $\frac{1}{4}$	16074
" 1886.....	121432	3772	7 $\frac{3}{8}$	2767	5 $\frac{3}{8}$	16578
" 1887.....	126099	4070	7 $\frac{1}{2}$	3083	5 $\frac{3}{4}$	19727
" 1888.....	139188	4864	8 $\frac{3}{8}$	2940	5	22680
	1215702	40568	8	20290	4	..

MANCHESTER FURNISHING SALES, EXPENSES, PROFIT, AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Sales.	EXPENSES.		PROFIT.		Loss.		Stocks.
		Amount	Rate.	Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£	s. d.	£
Jan., 1877 (27 weeks)	5944	405	1 4 $\frac{3}{8}$	..	..	52	0 2	2571
" 1878.....	15464	984	1 3 $\frac{1}{4}$	65	0 1	..	..	2286
" 1879.....	17374	1185	1 4 $\frac{1}{4}$	140	0 1 $\frac{7}{8}$	..	..	2421
Dec., 1879 (50 weeks)	18361	1108	1 2 $\frac{3}{8}$	60	0 0 $\frac{3}{4}$	..	..	3524
" 1880.....	24243	1317	1 1	404	0 4	..	..	4307
" 1881.....	24844	1293	1 0 $\frac{1}{2}$	171	0 1 $\frac{5}{8}$	..	..	3971
" 1882.....	29021	1515	1 0 $\frac{1}{2}$	219	0 1 $\frac{3}{4}$	..	..	3630
" 1883.....	34804	1878	1 0 $\frac{7}{8}$	423	0 2 $\frac{7}{8}$	..	..	4274
" 1884 (53 weeks)	44311	2253	1 0	673	0 3 $\frac{1}{2}$	..	..	5433
" 1885.....	51238	2415	0 11 $\frac{1}{4}$	893	0 4 $\frac{1}{8}$	..	..	5817
" 1886.....	62340	2657	0 10 $\frac{1}{8}$	1129	0 4 $\frac{1}{4}$	..	..	6041
" 1887.....	72932	3497	0 11 $\frac{1}{2}$	946	0 3	..	..	9497
" 1888.....	85484	4755	1 1 $\frac{1}{4}$	546	0 1 $\frac{1}{2}$	..	..	8548
	486360	25262	1 0 $\frac{3}{8}$	5669	..	52	..	..
	Less Loss.....			52	..			
	Leaves Net Profit			5617	0 2 $\frac{3}{4}$			

NEWCASTLE BRANCH GROCERY AND PROVISION SALES, EXPENSES, PROFIT,
AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Sales.	EXPENSES.		PROFIT.		Stocks.
		Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£
January, 1877 (53 weeks).....	529244	7727	0 3½	4581	0 2	34591
„ 1878	541783	8213	0 3½	4139	0 1¾	28996
„ 1879	457597	7402	0 3½	3168	0 1½	22789
December, 1879 (50 weeks).....	465108	6823	0 3½	7234	0 3½	49145
„ 1880	588664	7868	0 3½	4636	0 17½	44398
„ 1881	703337	8921	0 3	9296	0 3½	54648
„ 1882	795007	10098	0 3	8741	0 2½	65330
„ 1883	871597	10785	0 2½	10476	0 27½	55152
„ 1884 (53 weeks).....	930803	11395	0 2½	12451	0 3½	65158
„ 1885	936542	12075	0 3	14422	0 3½	53546
„ 1886	949878	12321	0 3	18794	0 4½	71265
„ 1887	966148	14220	0 3½	11026	0 2½	59632
„ 1888	1027528	14125	0 3½	19143	0 4½	65838
	9763236	131973	0 3½	128057	0 3½	..

NEWCASTLE BRANCH DRAPERY SALES, EXPENSES, PROFIT, AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Sales.	EXPENSES.		PROFIT.		Stocks.
		Amount.	Rate.	Amount.	Rate.	
	£	£	s. d.	£	s. d.	£
January, 1877 (53 weeks)	39896	1728	0 10½	796	0 4¾	11525
„ 1878	49559	2211	0 10½	999	0 4¾	11635
„ 1879	44161	2159	0 11½	612	0 3½	10463
December, 1879 (50 weeks).....	44674	2153	0 11½	871	0 4½	11590
„ 1880	55979	2494	0 10½	2206	0 9½	16171
„ 1881	69081	2656	0 9½	2339	0 8½	16075
„ 1882	84457	2975	0 8½	3656	0 10½	15754
„ 1883	99354	3387	0 8½	4499	0 10½	16594
„ 1884 (53 weeks)	118345	3983	0 8	4503	0 9½	18906
„ 1885	142701	4598	0 7½	6906	0 11½	24084
„ 1886	152433	5342	0 8½	7562	0 11½	28645
„ 1887	144713	5868	0 9½	5845	0 9	25537
„ 1888	161974	5973	0 8½	6373	0 9	30177
	1207327	45527	0 9	47167	0 9½	..

NEWCASTLE BRANCH BOOT AND SHOE AND FURNISHING SALES, EXPENSES,
PROFIT, AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Sales.	EXPENSES.		PROFIT.		Stocks.
		Amount	Rate.	Amount	Rate.	
	£	£	s. d.	£	s. d.	£
January, 1877 (53 weeks).....	25379	649	0 6 ¹ / ₂	406	0 3 ³ / ₄	1505
" 1878.....	28425	760	0 6 ¹ / ₂	690	0 5 ³ / ₄	2242
" 1879.....	28375	880	0 7 ³ / ₄	310	0 2 ⁵ / ₈	3179
December, 1879 (50 weeks).....	27708	935	0 8	357	0 3	4681
" 1880.....	34968	1276	0 8 ³ / ₄	649	0 4 ¹ / ₂	5971
" 1881.....	42991	1307	0 7 ¹ / ₂	938	0 5 ¹ / ₂	4645
" 1882.....	54487	1527	0 6 ¹ / ₂	1336	0 5 ¹ / ₂	6561
" 1883.....	65501	1955	0 7 ¹ / ₂	1890	0 6 ¹ / ₂	5817
" 1884 (53 weeks).....	75054	2408	0 7 ¹ / ₂	1917	0 6 ¹ / ₂	8266
" 1885.....	89117	2783	0 7 ¹ / ₂	2195	0 5 ¹ / ₂	11319
" 1886.....	97148	3646	0 9	1619	0 4	13442
" 1887.....	91029	3929	0 10 ¹ / ₂	1173	0 3	13974
" 1888.....	101272	3978	0 9 ¹ / ₂	1547	0 3 ⁵ / ₈	14483
	761454	26033	0 8 ¹ / ₈	15027	0 4 ⁵ / ₈	..

LONDON BRANCH GROCERY SALES, EXPENSES, PROFIT, AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Sales.	EXPENSES.		PROFIT.		Stocks.
		Amount.	Rate.	Amount.	Rate.	
	£	£	s. d.	£	s. d.	£
January, 1875 (3 qrs.).....	72385	1542	0 5 ¹ / ₂	567	0 1 ⁷ / ₈	7315
" 1876.....	130752	2365	0 4 ¹ / ₂	1584	0 2 ¹ / ₂	7219
" 1877 (53 wks.).....	184879	3026	0 3 ¹ / ₂	4182	0 5 ¹ / ₂	12668
" 1878.....	210415	3283	0 3 ¹ / ₂	2320	0 2 ¹ / ₂	10511
" 1879.....	216314	3381	0 3 ¹ / ₂	2388	0 2 ¹ / ₂	8489
December, 1879 (50 wks.).....	232660	3570	0 3 ¹ / ₂	5239	0 5 ¹ / ₂	13594
" 1880.....	274965	4066	0 3 ¹ / ₂	3559	0 3 ¹ / ₂	20789
" 1881.....	289748	5310	0 4 ¹ / ₂	2149	0 1 ¹ / ₂	7394
" 1882.....	296767	5001	0 4	3776	0 3	10636
" 1883.....	337753	5441	0 3 ⁷ / ₈	4630	0 3 ¹ / ₂	13282
" 1884 (53 wks.).....	375963	6233	0 4	5062	0 3 ¹ / ₂	18869
" 1885.....	445876	7485	0 4	9101	0 4 ¹ / ₂	24256
" 1886.....	527904	8463	0 3 ³ / ₄	9719	0 4 ¹ / ₂	24739
" 1887.....	652882	11336	0 4 ¹ / ₈	8839	0 3 ¹ / ₂	47319
" 1888.....	739279	14028	0 4 ¹ / ₂	9377	0 3	41562
	4988542	84530	0 4	72492	0 3 ³ / ₈	....

LONDON BRANCH DRAPERY SALES, EXPENSES, PROFIT, AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	SALES.			EXPENSES.		PROFIT.		Stocks.
	Drapery and Fur-nishing	Boots and Shoes.	Total.	Amount	Rate.	Amount.	Rate.	
	£	£	£	£	s. d.	£	s. d.	£
December, 1880 (2 qrs.)	1657	6500	8157	312	0 9½	36	0 1	3805
" 1881	12558	13448	26006	1268	0 11½	149	0 1½	7054
" 1882	16936	15629	32565	1636	1 0	312	0 2¼	9524
" 1883	21754	17983	39737	2412	1 2½	286	0 1¾	10011
" 1884 (53 wks)	29003	19826	48829	2807	1 1¾	532	0 2½	9977
" 1885	40448	22324	62772	3554	1 1½	684	0 2½	11502
" 1886	53749	26090	79839	4529	1 1½	776	0 2¼	13713
" 1887	63224	26347	89571	5853	1 3½	Loss 238	0 0½	18858
" 1888	77888	30103	107991	8494	1 6½	„ 1424	0 3½	24368
	317217	178250	495467	30865	1 2¾	Profit 1113	0 0½	....

CRUMPSALL BISCUIT WORKS SUPPLIES, EXPENSES, PROFIT, AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Net Sup-plies.	Production.	EXPENSES.				RATE ON PRODUCTION.		NET PROFIT.		Stocks.
			Sun-dry.	De-pre-ciation.	In-terest	Total.	Per cent.	Per £.	Amount	Rate per £.	
	£	£	£	£	£	£	£ s. d.	s. d.	£	s. d.	£
Jan., 1874*..	2987	2878	604	60	87	751	26 1 10	5 2½	15	0 1¼	1678
" 1875..	13189	13124	2190	323	495	3008	22 18 5	4 7	228	0 4½	2029
" 1876..	13664	13392	2515	324	371	3210	23 19 5	4 9½	712	1 0¼	1538
" 1877†.	15866	16065	3282	398	441	4121	25 13 0	5 11½	630	0 9¾	2867
" 1878..	18018	18126	2672	444	500	3616	19 18 11	3 11½	514	0 6¾	2961
" 1879..	17553	17289	2798	481	481	3760	21 15 0	4 4½	1518	1 9	2506
Dec., 1879†.	16623	16454	2852	532	447	3831	23 5 8	4 7½	1004	1 2½	2335
" 1880..	19153	19069	2985	572	429	3986	20 18 1	4 2½	983	1 0½	1793
" 1881..	20122	20274	3056	576	429	4061	20 0 7	4 0	887	0 10½	2105
" 1882..	21632	21578	3095	578	401	4074	18 17 7	3 9¼	1498	1 4½	1703
" 1883..	21897	21712	3228	589	408	4225	19 9 2	3 10½	2081	1 11	1896
" 1884†.	21549	21565	3841	665	430	4936	22 17 9	4 6¾	2030	1 10½	2129
" 1885..	21479	21830	4794	786	454	6034	27 12 9	5 6¼	1491	1 4¾	3534
" 1886..	23534	22885	5815	897	529	7241	31 12 9¾	6 3¾	Loss 61	0 0½	4207
" 1887..	28314	29100	6371	1278	745	8394	28 16 10¾	5 9½	„ 3	..	5518
" 1888..	32079	32155	6616	1364	862	8842	27 9 11½	5 5½	„ 222	0 1½	7633
	307659	307496	56714	9867	7509	74090	24 1 10½	4 9¾	*13305	0 10¾	..
									*Profit.		

* One quarter.

† Fifty-three weeks.

‡ Fifty weeks.

LEICESTER BOOT AND SHOE WORKS SUPPLIES, EXPENSES, PROFIT, AND STOCKS.

From the time of commencing to keep a separate Account.

IN YEARS.

YEAR ENDING	Net Sup- plies.	Production.	EXPENSES.				RATE ON PRODUCTION.				NET PROFIT.		NET LOSS.		Stocks.
			Sun- dry.	Depre- ciation.	Interest	Total.	Per cent.	Per £.			Amount	Rate.	Amount	Rate.	
Jan., 1874*..	£ 3422	£ 5190	£ 1281	£ 6	£ 29	£ 1316	25	6	8	5	03	..	8	0 0½	£ 2579
" 1875..	29456	38684	10047	36	342	10425	26	18	11	5	4	584	0 3	..	6466
" 1876..	53687	53702	16936	124	543	17603	32	15	6	6	6	912	0 4	..	9186
" 1877†..	62205	60104	20631	246	780	21657	36	0	6	7	2	886	0 3½	..	14131
" 1878..	71140	67603	23357	416	1023	24796	36	13	6	7	4	211	0 0½	..	12922
" 1879..	73881	72939	25902	424	998	27324	37	9	9	7	6	1575	0 5	..	14515
Dec., 1879‡..	77476	77746	28016	417	945	29378	37	15	8	7	6½	1645	0 5	..	24733
" 1880..	84655	84429	29866	444	1241	31551	37	7	4	7	5	..	309	0 0½	15772
" 1881..	87607	89150	32682	448	1087	34217	38	8	8	7	8	452	0 1	..	15594
" 1882..	99098	99517	36388	495	1113	37993	38	3	5	7	7½	1649	0 3	..	14192
" 1883..	91986	90214	33868	511	1040	35419	39	5	2	7	10½	190	0 0½	..	10384
" 1884‡..	107166	106333	39237	838	1267	41342	38	17	7	7	9½	3261	0 7	..	17800
" 1885..	109464	107806	39846	1077	1315	42238	39	3	7	7	10	3078	0 6	..	15752
" 1886..	122463	122703	44731	1104	1244	47079	38	7	4½	7	8	6059	0 11	..	17736
" 1887..	126417	124324	45895	1120	1230	48245	38	16	1	7	9½	6344	1 0	..	19118
" 1888..	143483	139955	53206	1124	1381	55711	39	16	1½	7	11½	6453	0 10½	..	22496
1343611 1340399 481889 8830 15578506297 37 15 5½ 7 6½											33299	..	317	..	..
Less Loss.....											317				
Leaves Net Profit											32982	0	57½		

* One quarter.

† Fifty-three weeks.

‡ Fifty weeks.

DURHAM SOAP WORKS SUPPLIES, EXPENSES, PROFIT, AND STOCKS.

From its Commencement.

IN YEARS.

YEAR ENDING	Net Sup- plies.	Production.	EXPENSES.				RATE ON PRODUCTION.				NET PROFIT.		NET LOSS.		Stocks.
			Sun- dry.	Depre- ciation.	Interest	Total.	Per cent.	Per £.			Amount	Rate.	Amount	Rate.	
Jan., 1875*	£ 2099	£ 2976	£ 130	£ 75	£ 85	£ 290	9	14	10	1	11½	19	0 1½	..	£ 1809
" 1876	9264	9309	512	155	213	880	9	9	0	1	10	236	0 6	..	1303
" 1877†	9549	9725	488	177	271	936	9	12	6	1	11	191	0 4½	..	3871
" 1878	11098	11913	684	336	448	1468	12	6	5	2	5½	..	307	0 6½	3721
" 1879	11735	11169	883	345	430	1658	14	16	10	2	11½	..	670	1 2½	3130
Dec., 1879‡	8903	9387	715	277	349	1341	14	5	8	2	10½	..	115	0 2½	3769
" 1880	11730	11404	781	289	323	1393	12	4	3	2	5½	138	0 2½	..	3571
" 1881	11871	12265	842	292	376	1510	12	6	2	2	5½	132	0 2½	..	3707
" 1882	12801	12504	795	292	350	1437	11	9	10	2	3	..	99	0 1½	2628
" 1883	14751	15941	910	299	359	1568	9	16	8	1	11½	62	0 0½	..	5185
" 1884‡	15219	14721	849	327	343	1519	10	6	4	2	0	97	0 1½	..	3489
" 1885	17911	17994	1117	320	300	1737	9	13	0	1	11	907	1 0	..	4361
" 1886	15886	15783	1623	320	252	2195	13	18	1½	2	9	741	0 11½	..	3999
" 1887	15280	14888	1516	320	244	2080	13	19	5	2	9½	524	0 8½	..	3637
" 1888	21756	22126	1916	320	269	2505	11	6	5½	2	3½	590	0 6½	..	5448
189853 192105 13761 4144 4612 22517 11 14 5 2 4½											3637	..	1191	..	..
Less Loss											1191				
Leaves Net Profit.....											2446	0	3		

* Two quarters.

† Fifty-three weeks.

‡ Fifty weeks.

HECKMONDWIKE BOOT AND SHOE WORKS SUPPLIES, EXPENSES, PROFIT, AND STOCKS.

From its Commencement.

IN YEARS.

YEAR ENDING	Net Sup- plies.	Production.	EXPENSES.				RATE ON PRODUCTION.		NET PROFIT.		NET LOSS.		Stocks.
			Sun- dry.	Depre- ciation.	Interest	Total.	Per cent.	Per £.	Amount	Rate.	Amount	Rate.	
	£	£	£	£	£	£	£ s. d.	s. d.	£	s. d.	£	s. d.	£
Dec., 1880*	3060	3438	1057	16	30	1103	32 1 7	6 4 ⁷ / ₈	....	....	181	1 0 ³ / ₄	2473
" 1881..	11151	11417	3592	57	157	3806	33 6 8	6 8	....	....	608	1 0 ³ / ₄	2238
" 1882..	14602	15454	5041	66	183	5290	34 4 8	6 10 ¹ / ₂	....	....	163	0 2 ¹ / ₂	4016
" 1883..	16661	16377	5435	68	222	5725	34 19 1 ⁷ / ₈	6 11 ¹ / ₂	294	0 4 ¹ / ₂	....	....	3950
" 1884†	18215	18138	5924	94	220	6238	34 7 10	6 10 ¹ / ₂	287	0 3 ¹ / ₄	....	....	3506
" 1885..	22666	23811	7832	176	256	8264	34 14 1	6 11 ¹ / ₂	261	0 2 ³ / ₄	....	....	5314
" 1886..	22231	23418	7867	267	405	8539	36 9 3 ¹ / ₈	7 3 ¹ / ₂	375	0 4	....	....	6869
" 1887.	22519	20051	7110	313	380	7803	36 14 11	7 4 ¹ / ₈	237	0 2 ¹ / ₂	....	....	5382
" 1888..	29307	22998	9371	488	588	10447	45 8 6 ¹ / ₈	9 1	1021	0 8 ¹ / ₄	....	....	10863
	160412	155102	53229	1545	2441	57215	36 19 8 ⁵ / ₈	7 4 ³ / ₄	2475	....	952	....	....
							Less Loss		952	....		
							Leaves Profit..		1523	0 2 ¹ / ₄			

* Two quarters.

† Fifty-three weeks.

LONGTON CROCKERY DEPOT TRADE.

From its Commencement.

IN YEARS.

DATE.	SUPPLIES.			TOTAL EXPENSES.		NET PROFIT.		Stocks.
	Selves.	Scot'ish	Total.	Amount	Rate.	Amount	Rate.	
	£	£	£	£	s. d.	£	s. d.	£
December, 1886 (2 quarters)	3968	..	3968	372	1 10 ¹ / ₂	Loss 37	0 2 ¹ / ₈	540
" 1887	11925	304	12229	876	1 5 ¹ / ₈	179	0 3 ¹ / ₂	596
" 1888	14473	1072	15545	1000	1 3 ³ / ₈	353	0 5 ³ / ₈	1116
	30366	1376	31742	2248	1 4 ⁷ / ₈	*495	0 3 ⁵ / ₈	..
						*Profit.		

BATLEY WOOLLEN MILL TRADE.

From its Commencement.

IN YEARS.

DATE.	Net Supplies.	Production.	EXPENSES.				RATE ON PRODUCTION.		NET LOSS.		Stocks.
			Sundry.	Depre- ciation.	Interest.	Total.	Per cent.	Per £.	Amount.	Rate.	
	£	£	£	£	£	£	£ s. d.	s. d.	£	s. d.	£
December, 1887	2478	8495	3720	131	164	4015	47 5 3 ¹ / ₈	9 5 ³ / ₈	483	3 10 ³ / ₄	8061
" 1888	11590	13836	6063	297	513	6873	49 13 5 ⁷ / ₈	9 11 ¹ / ₈	1629	2 9 ⁵ / ₈	11876
	14068	22331	9783	428	677	10888	48 15 1 ³ / ₄	9 9	2112	3 0	..

DISTRIBUTIVE EXPENSES FOR THE

SALES =	TOTALS.		MANCHESTER	
			GROCERY.	
	£5,710,267.		£3,092,225.	
	Amount.	Rate ₣ £100.	Amount.	Rate ₣ £100.
	£	d.	£	d.
Wages.....	42052·90	176·75	14609·57	113·39
Auditors' Fees.....	240·00	1·01	129·97	1·01
„ Deputation Fees.....	9·60	·04	5·28	·04
„ Fares	61·97	·26	33·71	·26
„ Deputation Fares	13·75	·06	7·46	·06
Fees—General and Branch Committees....	694·49	2·92	251·81	1·95
„ Sub-Committees	391·53	1·64	74·25	·58
„ Finance Committee	69·63	·29	37·69	·29
„ Stocktakers	47·93	·20	5·25	·04
„ Scrutineers	3·50	·01	1·91	·01
„ Secretaries	90·00	·38	25·00	·19
„ Deputations	334·10	1·40	154·73	1·20
Mileages—General and Branch Committees	165·23	·69	51·28	·40
„ Sub-Committees	151·53	·64	17·40	·14
„ Finance Committee	13·49	·05	7·32	·06
„ Stocktakers	10·44	·04	1·44	·01
„ Scrutineers	·83	..	·47	..
„ Deputations.....	26·80	·11	11·07	·09
Fares and Contracts — General and				
Branch Committees	582·38	2·45	219·78	1·71
„ Sub-Committees	179·34	·75	25·70	·20
„ Finance Committee	15·32	·06	8·29	·06
„ Stocktakers	23·10	·12	2·08	·01
„ Scrutineers	2·13	·01	1·13	·01
„ Deputations	458·36	1·93	234·32	1·82
Price Lists: Printing	985·39	4·14	529·01	4·11
„ Postage.....	251·78	1·06	131·56	1·02
Balance Sheets: Printing	286·62	1·19	154·04	1·20
Printing and Stationery	3424·67	14·38	1313·24	10·19
Periodicals	107·47	·45	58·20	·45
Travelling.....	3590·39	15·09	756·02	5·81
Telegrams.....	338·36	1·42	231·40	1·80
Stamps	2693·36	11·32	1479·87	11·49
Petty Cash	254·72	1·07	132·28	1·03
Advertisements	284·58	1·20	117·12	·91
Exhibition Expenses	57·53	·24	33·45	·26
Rents, Rates, and Taxes	2099·77	8·82	457·79	3·55
Coals, Gas, and Water	1931·86	8·32	596·47	4·63
Oil, Waste, and Tallow	72·77	·31	20·54	·16
Repairs and Renewals	2104·90	8·85	728·39	5·65
Expenses—Quarterly Meeting	185·82	·78	121·03	·94
Legal Expenses	20·05	·01	..	..
Employés' Picnic	71·70	·30	22·14	·17
Telephones	253·71	1·06	151·08	1·17
Annals.....	725·04	3·05	391·10	3·03
Dining-rooms	1694·08	7·08	741·63	5·75
Insurance—Fire and Guarantee	1436·53	6·03	182·36	1·41
Depreciation: Land	1168·82	4·91	376·48	2·92
„ Buildings.....	6255·61	26·29	1405·57	10·91
„ Fixtures	2761·72	11·60	718·09	5·57
Interest	26327·22	110·64	9148·90	71·08
	105027·82	441·42	35914·67	278·74

YEAR ENDING DECEMBER 22ND, 1888.

MANCHESTER.

DRAPERY.		WOOLLENS.		BOOT AND SHOE.		FURNISHING.	
£232,279.		£23,047.		£139,188.		£85,484.	
Amount.	Rate ₧ £100.	Amount.	Rate ₧ £100.	Amount.	Rate ₧ £100.	Amount.	Rate ₧ £100.
£	d.	£	d.	£	d.	£	d.
5031.16	519.84	646.61	673.35	1948.58	335.99	1779.17	499.51
9.90	1.02	.98	1.02	5.91	1.02	3.28	.92
.40	.04	.05	.05	.24	.04	.14	.04
2.51	.26	.25	.26	1.47	.26	.83	.23
.55	.06	.05	.05	.33	.06	.17	.05
19.20	1.98	1.92	2.00	11.45	1.97	6.43	1.81
42.83	4.51	4.28	4.46	27.87	4.81	14.92	4.19
2.84	.29	.29	.30	1.75	.30	.95	.27
9.38	.97	1.13	1.18	1.50	.26	1.13	.32
.14	.01	.01	.01	.09	.01	.05	.01
6.63	.69	1.10	1.15	4.81	.83	2.47	.69
57.23	5.91	1.25	1.30	8.58	1.48	5.35	1.50
3.90	.40	.39	.41	2.32	.40	1.30	.37
23.02	2.37	1.15	1.20	7.79	1.34	4.31	1.21
.55	.06	.06	.06	.33	.06	.18	.05
2.01	.21	.21	.22	.79	.14	.72	.20
.03	..	..	..	.02	..	.01	..
4.72	.49	.11	.12	.71	.12	.38	.11
17.12	1.77	1.70	1.77	10.30	1.78	5.72	1.61
20.88	2.16	2.10	2.19	13.02	2.25	7.01	1.97
.62	.06	.05	.05	.40	.07	.21	.06
3.70	.38	.57	.59	.55	.10	.72	.20
.07	.01	..	..	.06	.01	.03	.01
57.93	5.98	.73	.76	4.43	.76	2.82	.79
7.93	.82	..	..	7.61	1.31	31.19	8.76
..	..	..	..	..	..	15.18	4.26
11.65	1.20	1.17	1.22	7.00	1.21	3.89	1.09
322.67	33.34	32.19	33.52	194.09	33.47	107.67	30.23
4.22	.44	.54	.56	1.72	.30	2.33	.65
616.87	63.74	137.01	142.68	94.75	16.33	245.33	68.88
2.17	.22	.43	.45	1.71	.30	3.23	.91
109.75	11.34	10.91	11.36	66.16	11.41	36.56	10.27
11.02	1.13	.98	1.02	8.82	1.52	6.13	1.72
8.89	.92	.88	.91	5.55	.96	59.22	16.63
1.55	.16	.13	.14	.90	.16	.49	.14
218.66	22.59	51.63	53.76	63.85	11.01	114.62	32.18
159.41	16.47	18.95	18.79	102.36	17.65	78.50	22.04
1.46	.15	2.37	2.47	.83	.14	.50	.14
97.77	10.10	21.26	22.14	86.04	14.84	72.85	20.45
9.02	.93	.89	.93	5.42	.93	2.99	.83
..
5.88	.60	.88	.91	3.30	.57	4.09	1.15
20.57	2.12	1.50	1.56	2.00	.34	2.50	.70
29.70	3.06	3.83	3.99	18.08	3.12	9.60	2.69
182.97	18.90	17.97	18.71	108.53	18.71	60.85	17.08
183.27	18.93	26.46	27.55	63.11	10.88	58.78	16.50
164.67	17.01	25.85	26.92	97.37	16.78	160.27	44.99
611.63	63.19	96.78	100.78	361.00	62.25	581.38	163.23
258.30	26.68	40.22	41.88	126.40	21.79	167.55	47.04
2990.39	308.98	389.61	405.72	1384.96	238.80	1092.22	306.64
11347.74	1172.49	1546.53	1610.47	4864.86	838.84	4756.22	1335.32

DISTRIBUTIVE EXPENSES FOR THE

SALES=	NEWCASTLE.			
	GROCERY.		DRAPERY.	
	£1,027,528.		£161,974.	
	Amount.	Rate ₧ £100.	Amount.	Rate ₧ £100.
	£	d.	£	d.
Wages	5915·62	138·17	2308·21	342·01
Auditors' Fees	43·25	1·01	6·83	1·01
„ Deputation Fees.....	1·66	·04	·27	·04
„ Fares	11·15	·26	1·76	·26
„ Deputation Fares	2·51	·06	·38	·06
Fees—General and Branch Committees ..	161·89	3·78	40·13	5·95
„ Sub-Committees	53·13	1·24	35·70	5·29
„ Finance Committee	12·55	·30	1·99	·29
„ Stocktakers	4·50	·11	4·12	·61
„ Scrutineers.....	·63	·02	·10	·01
„ Secretaries	12·66	·30	8·22	1·22
„ Deputations	20·72	·49	8·10	1·20
Mileages—General and Branch Committees	25·39	·60	5·44	·81
„ Sub-Committees	5·26	·12	5·86	·87
„ Finance Committee.....	2·46	·06	·37	·06
„ Stocktakers	·39	·01	·74	·11
„ Scrutineers	·15	..	·02	..
„ Deputations	·70	·02	·39	·06
Fares and Contracts — General and				
„ Branch Committees	99·50	2·32	19·83	2·95
„ Sub-Committees.....	15·60	·37	8·68	1·29
„ Finance Committee	2·78	·07	·43	·09
„ Stocktakers	1·67	·04	2·36	·35
„ Scrutineers	·43	·01	·05	·01
„ Deputations	18·58	·44	7·74	1·15
Price Lists: Printing	112·92	2·64	..	..
„ Postage	27·77	·65	..	..
Balance Sheets: Printing	33·50	·79	5·28	·78
Printing and Stationery	386·65	9·03	126·25	18·71
Periodicals	9·61	·23	·29	·04
Travelling	413·06	9·65	312·62	46·32
Telegrams	63·97	1·61	4·00	·59
Stamps	262·48	6·13	80·51	11·93
Petty Cash	23·98	·56	2·54	·37
Advertisements	45·41	1·06	7·36	1·09
Exhibition Expenses	10·33	·24	1·02	·15
Rents, Rates, and Taxes.....	241·07	5·63	184·55	27·35
Coals, Gas, and Water	301·52	7·04	81·58	12·08
Oil, Waste, and Tallow	16·54	·38	2·64	·39
Repairs and Renewals	254·44	5·94	69·16	10·24
Expenses—Quarterly Meeting	22·51	·52	3·52	·52
Legal Expenses.....	..	..	..	..
Employés' Picnic	7·95	·18	7·90	1·17
Telephones	13·01	·30	1·83	·27
Annals	130·23	3·04	21·28	3·15
Dining-rooms	224·34	5·24	68·96	10·22
Insurance—Fire and Guarantee	188·61	4·40	128·89	19·09
Depreciation: Land	89·83	2·09	64·55	9·56
„ Buildings.....	647·71	15·12	481·08	71·23
„ Fixtures	247·68	5·78	184·54	27·34
Interest	3931·25	91·81	1664·27	246·59
	14124·55	329·90	5972·34	884·93

YEAR ENDING DECEMBER 22ND, 1888.

NEWCASTLE.		L O N D O N .					
BOOT AND SHOE.		GROCERY.		DRAPERY AND FURNISHING.		BOOT AND SHOE.	
£101,272.		£739,279.		£77,888.		£30,103.	
Amount.	Rate ₧ £100.	Amount.	Rate ₧ £100.	Amount.	Rate ₧ £100.	Amount.	Rate ₧ £100.
£	d.	£	d.	£	d.	£	d.
1546·57	366·52	4941·60	160·41	2773·30	854·55	552·51	440·50
4·28	1·02	31·08	1·01	3·27	1·01	1·25	1·00
·16	·04	1·23	·03	·12	·04	·05	·04
1·07	·25	8·05	·26	·85	·26	·32	·26
·25	·06	1·79	·06	·18	·06	·08	·07
21·34	5·03	145·14	4·70	26·78	8·26	8·40	6·70
10·05	2·39	80·04	2·60	40·24	12·39	8·22	6·55
1·25	·29	9·00	·29	·95	·29	·37	·30
4·50	1·07	8·42	·27	5·90	1·82	2·10	1·67
·05	·01	·45	·01	·05	·01	·02	·02
1·11	·26	18·00	·58	9·00	2·77	1·00	·79
1·94	·46	61·95	2·01	12·70	3·92	1·55	1·24
3·06	·73	60·60	1·97	8·79	2·72	2·76	2·20
1·63	·39	57·92	1·88	24·93	7·68	2·23	1·80
·24	·05	1·76	·06	·16	·05	·06	·05
·67	·16	2 22	·07	1·22	·37	·03	·03
·02	..	·10	..	·01	..	..	..
·07	·02	7·17	·24	·99	·31	·49	·39
10·90	2·58	169·07	5·49	20·81	6·42	7·65	6·10
5·63	1·34	45·08	1·47	25·60	7·89	10·04	8·00
·28	·07	1·99	·07	·19	·06	·08	·06
1·22	·29	8·16	·26	4·12	1·27	2·95	2·35
·04	·01	·28	..	·03	..	·01	·01
1·52	·36	107·77	3·50	20·62	6·35	1·90	1 52
4·42	1·05	280·95	9·13	7·19	2·22	4·17	3·32
2·07	·49	69·98	2·27	5·22	1·61	..	..
3·29	·78	58·33	1·89	6·13	1·89	2·34	1·87
144·43	34·23	436·77	14·18	288·18	83·79	72·53	57·83
1·62	·38	20·56	·67	7·06	2·17	1·32	1·05
201·78	47·82	281·39	9·14	426·61	131·46	104·95	83·67
4·00	·95	17·81	·58	3·18	·98	1·46	1·17
79·57	18·86	369·01	11·98	175·83	54·17	22·71	18·10
1·91	·45	39·61	1·29	25·51	7·86	1·94	1·55
4·37	1·04	29·11	·95	5·14	1·59	1·53	1·22
·67	·16	8·30	·27	·47	·14	·22	·17
146·26	34·66	451·19	14·65	137·26	42·29	32·89	26·22
35·64	8·44	306·72	9·96	194·02	59·79	57·59	45·91
1·70	·40	13·57	·45	8·39	2·58	4·23	3·37
36·83	8·73	449·96	14·61	218·60	67 36	69·60	55·48
1·98	·47	14·56	·47	2·57	·79	1·33	1·06
..	..	18·50	·61	1·00	·31	·55	·43
3·05	·72	11·39	·37	3·42	1·05	1·70	1·35
1·22	·29	39·39	1·28	14·98	4·61	5·63	4·49
12·86	3·05	92·88	3·02	10·91	3·37	4·57	3·64
43·20	10·24	163·76	5·31	59·07	18·20	22·80	18·18
73·73	17·47	280·05	9·09	204·88	63·13	46·39	36·99
50·27	11·91	86·82	2·82	42·53	13·11	10·18	8·12
375·02	88·87	1018·89	33·08	546·27	168·33	130·28	103·86
143·95	34·12	540·89	17·56	269·55	83 06	64·55	51·46
985·89	233·64	3159·08	102·54	1257·50	387·47	323·15	257·64
3977·58	942·62	14028·34	455·41	6902·28	2126·83	1592·71	1269·80

THE CO-OPERATIVE UNION LIMITED.

OFFICES: 14, CITY BUILDINGS, CORPORATION STREET,
MANCHESTER.

THE CO-OPERATIVE UNION LIMITED is an organisation which has been formed for—

The promotion of the practice of truthfulness, justice, and economy in production and exchange.

(1) By the abolition of all false dealing, either—

a. Direct, by representing any article produced or sold to be other than what it is known to the producer or vendor to be; or,

b. Indirect, by concealing from the purchaser any fact known to the vendor material to be known by the purchaser, to enable him to judge of the value of the article purchased.

(2) By conciliating the conflicting interests of the capitalist, the worker, and the purchaser, through an equitable division among them of the fund commonly known as *Profit*.

(3) By preventing the waste of labour now caused by unregulated competition.

Whoever seriously considers the enormous amount of evil caused to mankind at present by the non-observance of these principles in the transactions forming the staple of their daily lives, and the corresponding amount of good that would arise from their general adoption, must give a hearty support to a Union formed to promote their practice.

The Executive of the Union is THE CENTRAL BOARD, which is—

a. A Board of Legal and General Advice in all matters relating to the business and interest of societies as co-operative associations.

b. A Statistical Bureau, collecting and collating for the free use of the societies every kind of information likely to be of service to them.

c. A Propagandist Agency, organising and directing efforts for the dissemination of the principles of co-operation throughout Great Britain and Ireland, and afterwards to the world at large.

The Union consists of Industrial and Provident Societies, Joint-stock Companies, or other Bodies Corporate.

No society is admitted into the Union unless its management is of a representative character, nor unless it agree—

(1) To accept the statement of principles given above as the rules by which it shall be guided in all its own business transactions.

(2) To contribute the annual payment following:—

a. If the number of members of any such society, or of the employés of any such industrial partnership, is less than 500, then the sum of 2d. for each member:

b. If the number of such members (or employés) exceeds 500, then, at least, the sum of 1,000d.

In estimating the number of members of a society comprising other societies, each such society is considered to be one member.

The financial year commences on the 1st April in each year, and the subscription is considered due, 1d. in the first and 1d. in the third quarter, but may be wholly paid in the first quarter.

Secretaries forwarding Cheques on account of the Union are requested to make them payable to the Co-operative Union Limited; Money Orders to J. C. GRAY, Cashier.

SUMMARY OF THE LAW RELATING TO SOCIETIES

UNDER THE

INDUSTRIAL AND PROVIDENT SOCIETIES ACT, 1876,

THE CUSTOMS AND INLAND REVENUE ACT, 1880, AND THE PROVIDENT NOMINATIONS
AND SMALL INTESTACIES ACT, 1883.

I.—The Formation of Societies—

1. Application must be made to the Registrar of Friendly Societies, in London, Edinburgh, or Dublin, according to the case, on a form supplied by the office, signed by seven persons and the secretary, accompanied by two copies of the rules, signed by the same persons.

2. These rules must provide for twenty matters stated on the form of application.

3. No fees charged on the registration of a society.

N.B.—Model rules on these twenty matters can be obtained from the Registrar's office; and the Co-operative Union Limited, 14, City Buildings, Corporation Street, Manchester, publishes, at the cost of 1½d. a copy, general rules, approved of by the Chief Registrar, providing also for many other matters on which rules are useful; and capable of being adopted, either with or without alterations, by a few special rules, with a great saving in the cost of printing.

The General Secretary of the Union will prepare such special rules, without charge, on receiving a statement of the rules desired.

II. Rights of a Registered Society—

1. It becomes a body corporate, which can by its corporate name sue and be sued, and hold and deal with property of any kind, including shares in other societies or companies, and land to any amount.

2. Its rules are binding upon its members, though they may have signed no assent to them; but may be altered by amendments duly made as the rules provide, and registered, for which a fee of 10s. is charged. The application for registration must be made on a form supplied by the Registrar's office.

3. It can sue its own members, and can make contracts, either under its seal or by a writing signed by any person authorised to sign, or by word of mouth of any person authorised to speak for it, which will be binding wherever a contract similarly made by an individual would bind him.

4. It may make all or any of its shares either transferable or withdrawable, and may carry on any trade, including the buying and selling of land, and banking under certain conditions, and may apply the profits of the business to any lawful purpose; and, if authorised by its rules, may receive money on loan, either from its members or others, to any amount so authorised.

5. If it has any withdrawable share capital it may not carry on banking, but may take deposits, within any limits fixed by its rules, in sums not exceeding 5s. in any one payment, or £20 for any one depositor, payable at not less than two clear days' notice.

6. It may make loans to its members on real or personal security; and may invest on the security of other societies or companies, or in any except those where liability is unlimited.

7. If the number of its shares is not limited either by its rules or its practice; it is not chargeable with income tax on the profits of its business.

8. It can, in the way provided by the Act, amalgamate with or take over the business of any other society, or convert itself into a company.

9. It can determine the way in which disputes between the society and its officers or members shall be settled.

10. It can dissolve itself, either by an instrument of dissolution signed by three-fourths of its members, or by a resolution passed by a three-fourths vote at a special general meeting, of which there are two forms—(A) purely voluntary, when the resolution requires confirmation at a second meeting; (B) on account of debts, when one meeting is sufficient. In such a winding up hostile proceedings to seize the property can be stayed.

III.—Rights of the Members (see also IV., 4, 5, 6)—

1. They cannot be sued individually for the debts of the society, nor compelled to pay more towards them than the sum remaining unpaid on any shares which they have either expressly agreed to take or treated as their property, or which the rules authorise to be so treated.

2. If they transfer or withdraw their shares, they cannot be made liable for any debts contracted subsequently, nor for those subsisting at the time of the transfer or withdrawal, unless the other assets are insufficient to pay them.

3. Persons not under the age of 16 years may become members, and legally do any acts which they could do if of full age, except holding any office.

4. An individual or company may hold any number of shares allowed by the rules, not exceeding the nominal value of £200, and any amount so allowed as a loan. A society may hold any number of shares.

5. A member who holds at his death not more than £100 in the society as shares loans, or deposits, may, by a writing recorded by it, nominate, or vary or revoke the nomination of any persons to take this investment at his death; and if he dies intestate, without having made any subsisting nomination, the committee of management of the society are charged with the administration of the fund; subject in either case to a notice to be given to the Commissioners of Inland Revenue whenever the sum so dealt with exceeds £80.

6. The members may obtain an inquiry into the position of the society by application to the Registrar.

IV.—Duties of a Registered Society—

1. It must have a registered office, and keep its name painted or engraved outside, and give due notice of any change to the Registrar.

2. It must have a seal on which its name is engraved.

3. It must have its accounts audited at least once a year, and keep a copy of its last balance sheet and the auditors' report constantly hung up in its registered office.

4. It must make to the Registrar, before the 1st of June in every year, a return of its business during the year ending the 31st December previous, and supply a copy of its last returns gratis to every member and person interested in its funds on application.

5. It must allow any member or person interested in its funds to inspect its books, other than the loan or deposit account of any other member.

6. It must supply a copy of its rules to every person on demand, at a price not exceeding one shilling.

7. If it carries on banking, it must make out in February and August in every year, and keep hung up in its registered office, a return, in a form prescribed by the Act; and it has also to make a return every February to the Stamp-office under the Banking Act.

The non-observance by a society of these duties exposes it and its officers to penalties varying from £1 to £50, which are in some cases cumulative for every week during which the neglect lasts.

THE
 “Co-operative News”

AND

Journal of Associated Industry.

THE OFFICIAL ORGAN OF INDUSTRIAL AND PROVIDENT
 CO-OPERATIVE SOCIETIES.

THE *News* is the property of a Federation of Co-operative Societies located in all parts of Great Britain. It is an exponent of opinion, thoroughly impartial and comprehensive, upon all subjects connected with Association, particularly in its application to the Distribution and Production of Wealth. It is a free platform for the discussion of topics bearing upon the social well-being of the people, and affords an opportunity for the expression of every view of Co-operation which commends itself as thoughtful and sincere.

It aims at becoming *the paper* for the working man, by embracing every subject interesting to him in his daily life.

The importance of maintaining a vehicle for the conveyance of co-operative intelligence cannot be over-rated. Each society is invited to become a shareholder, and every individual co-operator is solicited to subscribe.

The *News* may be had by application to any Bookseller, through the Local Stores, or from the Offices of the Society, 88 and 90, Corporation Street, Manchester, 119, Paisley Road, Glasgow, and 35, Russell Street, Covent Garden, London, W.C.

N.B.—CLOTH CASES for the *News* will be SUPPLIED GRATIS to Societies who send copies to public and semi-public reading-rooms.

PRICE ONE PENNY WEEKLY.

Sold at many of the Stores at One Halfpenny.

THE
CO-OPERATIVE INSURANCE COMPANY
LIMITED.

~~~~~  
ESTABLISHED 1867.  
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HEAD OFFICES:
CITY BUILDINGS, CORPORATION STREET, MANCHESTER.

PRINCIPAL AGENCIES:
SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY LIMITED,
119, PAISLEY ROAD, GLASGOW;
AND EACH BRANCH OF THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

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Directors:

CHAIRMAN—MR. WILLIAM BARNETT, Macclesfield.

|                               |                                   |
|-------------------------------|-----------------------------------|
| MR. WM. BAMFORTH, Manchester. | MR. ROBERT HOLT, Rochdale.        |
| MR. TITUS HALL, Bradford.     | MR. A. MILLER, Tillicoultry, N.B. |
| MR. W. A. HILTON, Bolton.     | MR. E. V. NEALE, Bisham Abbey.    |
| MR. T. WOOD, Manchester.      |                                   |

Auditors:

MR. A. HACKNEY, Bolton, and MR. J. E. LORD, Rochdale.

Manager:

MR. JAMES ODGERS, Manchester.

Bankers:

THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

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ALMOST immediately after the establishment of the Co-operative Wholesale Society, the representatives of co-operative societies, at their periodical conferences, began to consider the advisability of having an insurance institution of their own.

Insurance was not, at that time, included among the objects for which societies might be registered under the Industrial and Provident Societies Act.

On August 29th, 1867, however, the Co-operative Insurance Company Limited was incorporated under the Companies Act, with its Registered Office at the Equitable Pioneers' Society's Stores, in Toad Lane, Rochdale; with the following objects, viz:—

1. To Insure against Damage by Fire any Property, whether belonging to any member of the Company or not.
2. To guarantee the honesty of persons employed by Co-operative Societies.
3. To Insure the Lives of Members of Co-operative Societies.
4. To do all such other things as are incidental or conducive to the attainment of the above objects.

The first Fire Policy was issued on February 21st, 1868, and the first Fidelity Guarantee Policy was issued on June 25th, 1869. Towards the end of 1871 the Company's Office was removed to Manchester, and in 1872 it began to appoint agents.

At the eighteenth Annual Meeting, held on February 27th, 1886, it was resolved to carry into effect the third object for which the Company was registered, viz., "To Insure the Lives of Members of Co-operative Societies."

Tables of Premiums were promptly prepared,—the prospectus of the Life Department was distributed at the Plymouth Congress in Whit-week, and the first Life Policy was issued on August 14th, 1886.

The following statement shows the Progress of the Company to the end of 1888:—

YEAR.	No. of Society Shareholders.	SHARE CAPITAL. Shares—£1 each.		Fire Insurances.		Fidelity Guarantee.		Life Insurance.		Funds in excess of Paid-up Capital.
		Subscribed.	Paid up.	Premiums after Deducting Re-Insurances.	Losses.	Pre-miums.	Losses.	Pre-miums.	Claims.	
		£	£	£	£	£	£	£	£	£
1868	Seven months only—	included with next year.								
1869	41	1,715	503	208	6	67	Nil.	Nil.	Nil.	188
1870	41	1,715	524	157	1	123	..	..	..	378
1871	42	4,216	1,008	173	Nil.	162	..	..	..	597
1872	46	6,468	1,514	256	62	253	..	..	..	961
1873	51	9,494	2,204	369	28	392	3	..	..	1,488
1874	64	10,706	2,868	571	29	449	200	..	..	1,793
1875	71	11,314	3,855	1,075	1,861	559	Nil.	..	..	1,508
1876	89	11,877	4,171	1,725	39	457	..	..	..	3,191
1877	96	12,365	4,590	3,923	1,613	525	270	..	..	4,887
1878	109	13,208	5,404	6,343	6,933	399	Nil.	..	..	3,139
1879	128	15,996	6,475	5,220	3,888	568	23	..	..	3,662
1880	144	17,698	10,289	3,393	3,403	543	50	..	..	3,093
1881	169	19,377	10,518	3,061	2,738	541	402	..	..	2,841
1882	180	20,170	10,587	2,829	1,741	536	692	..	..	2,730
1883	194	22,985	11,110	3,111	2,275	551	277	..	..	2,998
1884	204	23,760	11,243	3,451	461	620	286	..	..	5,065
1885	236	26,475	11,728	4,425	2,463	777	1132	..	..	5,356
1886	260	29,020	12,227	4,711	1,117	699	300	118	..	7,353
1887	268	30,540	12,467	5,590	1,387	802	794	613	..	10,024
1888	278	31,855	12,325	6,138	1,245	786	225	963	..	14,076

LIFE DEPARTMENT.

Although the Company was established three years before the Life Assurance Companies Act, 1870, was passed, the following requirements by that Act apply to the Company, and increase the

SECURITY OF POLICY-HOLDERS.

"A separate account shall be kept of all receipts in respect of the life assurance contracts of the Company, and the said receipts shall be carried to and form a separate fund, to be called the Life Assurance Fund of the Company, and such fund shall be as absolutely the security of the life policy-holders as though it belonged to a company carrying on no other business than life assurance, and shall not be liable for any contracts of the Company for which it would not have been liable had the business of the Company been only that of Life Assurance."

The Company's insurances on lives take effect for the full amount from the moment when the first premium has been paid; and all reasonable facilities are given to the insured to prevent the lapsing of policies through temporary inability to pay the premiums.

SPECIMEN RATES.

PREMIUMS FOR THE INSURANCE OF £100 AT DEATH.

Age next Birthday.	One Premium.	Yearly.	Half-yearly.	Quarterly.	Age next Birthday.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
20	37 8 6	1 15 8	0 18 10	0 10 0	20
25	40 10 2	2 0 4	1 1 3	0 11 3	25
30	43 17 1	2 5 10	1 4 0	0 12 8	30
35	47 11 9	2 12 11	1 7 8	0 14 6	35
40	51 13 3	3 1 8	1 12 1	0 16 8	40
45	56 1 4	3 12 10	1 17 9	0 19 7	45
50	60 17 5	4 7 6	2 5 4	1 3 4	50

NOTE.—Persons who prefer to be free from liability to pay renewal premiums after attaining the age of 55, 60, or 65, can be insured under the corresponding Tables.

PREMIUMS FOR THE INSURANCE OF £100 AT AGE 60 OR AT DEATH, IF THAT EVENT SHOULD OCCUR EARLIER.

Age next Birthday.	One Premium.	Yearly.	Half-yearly.	Quarterly.	Age next Birthday.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
20	43 1 2	2 5 2	1 3 11	0 12 11	20
25	47 5 0	2 12 10	1 7 10	0 14 10	25
30	51 19 2	3 3 0	1 12 11	0 17 5	30
35	57 7 1	3 17 1	2 0 3	1 1 1	35
40	63 11 7	4 17 11	2 10 9	1 6 6	40
45	70 14 4	6 11 3	3 8 1	1 15 3	45
50	79 11 4	9 14 11	5 1 4	2 12 3	50

The rates of premium for insurances effected at intermediate ages, and for insurances payable on the attainment of age 50, 55, or 65, and at the death of the first of two lives insured jointly, will be supplied on application.

Policies insuring £25, £50, and £75 are issued for proportionate parts of the Premium for £100, subject to the limitation that no Life Policy is issued for a less premium than Five Shillings.

ONE-PREMIUM POLICIES.

A fully paid up Policy, insuring an amount payable at death or at age 50, 55, 60, or 65, may be obtained on payment of One Premium at the time of the acceptance of the proposal.

This method of Insurance is particularly suitable for those members of co-operative societies who have already saved some money.

MARRIED WOMEN'S PROPERTY ACT.

ASSURANCES IN VARIOUS FORMS MAY BE EFFECTED UNDER THIS ACT.

ADMISSION OF AGE.

This Company's Policies are free from all conditions relating to age, it being an invariable rule not to issue any Life Policy until satisfactory evidence of the age of the proposed life has been supplied. The representatives of deceased policy-holders are thus relieved from the trouble and pecuniary loss which often occurs when this is not adopted.

IMMEDIATE PAYMENT OF CLAIMS.

Claims are payable *immediately after proof of death and title* have been lodged at the Office and passed by the Directors.

THE PROFITS OF THE LIFE DEPARTMENT ARE DIVISIBLE EXCLUSIVELY WITH THE LIFE POLICY-HOLDERS.

To make Insurance as cheap as possible, the costly work of house-to-house collection of Premiums as practised by Industrial Life Offices must be dispensed with. If the members of stores will invest their savings therein, and pay the Premiums quarterly, half-yearly, or yearly, instead of weekly or monthly, the expenses will only be about half, or less than half as much as are charged in the premiums of Industrial Life Offices.

FIRE DEPARTMENT.

Insurances against Loss or Damage by Fire, IN GREAT BRITAIN, are effected on Dwelling-houses, Schools, Public Buildings, Churches, Chapels, Co-operative Stores, Shops, Warehouses, Farming Property, Workshops, Mills; and on Goods in Transit on Roads and Railways; Merchandise in Docks, at Wharves, &c.; Vessels in Harbours and in Docks: Vessels in Navigable Rivers and Canals, and their Freight.

Most of the Co-operative Stores in England and many in Scotland and Wales are Insured by the Company. All Societies are invited to Transfer Insurances from other companies to the "Co-operative." The Members of Societies are also invited to propose their Property for Insurance.

Most persons in business insure their STOCK-IN-TRADE, but a very large proportion of the PROPERTY IN PRIVATE DWELLINGS IS UNINSURED.

Probably many Householders are not aware that the cost of insurance does not ordinarily amount to more than ONE THOUSANDTH PART of the value of the Property Insured. In other words, they would be ONE THOUSAND YEARS in paying to the Company what the Company engages to pay them at once, if their Property be destroyed or damaged by Fire.

The subjoined Table is given as illustrating the small payments that are now required for Insurance on the BUILDINGS of BRICK-BUILT PRIVATE HOUSES, AND ON FURNITURE THEREIN, including China, Glass, Pottery, Pictures, Jewellery, Books, Linen, Clothing, &c., &c.:—

SUM ASSURED. ON HOUSES. ON FURNITURE.					SUM ASSURED. ON HOUSES. ON FURNITURE.				
£	s.	d.	s.	d.	£	s.	d.	s.	d.
100	..	2 0	..	2 0	400	..	6 0	..	8 0
150	..	2 3	..	3 0	500	..	7 6	..	10 0
200	..	3 0	..	4 0	1,000	..	15 0	..	£1
300	..	4 6	..	6 0					

Losses caused by Explosions of Coal-Gas within Private Dwellings Insured by the Company, and by Lightning, will be made good.

FIDELITY GUARANTEE DEPARTMENT.

Policies insuring Co-operative Societies against Loss by Acts of Embezzlement or Theft committed by persons employed by them in situations of trust, are issued at rates fixed in accordance with the conditions of risk.

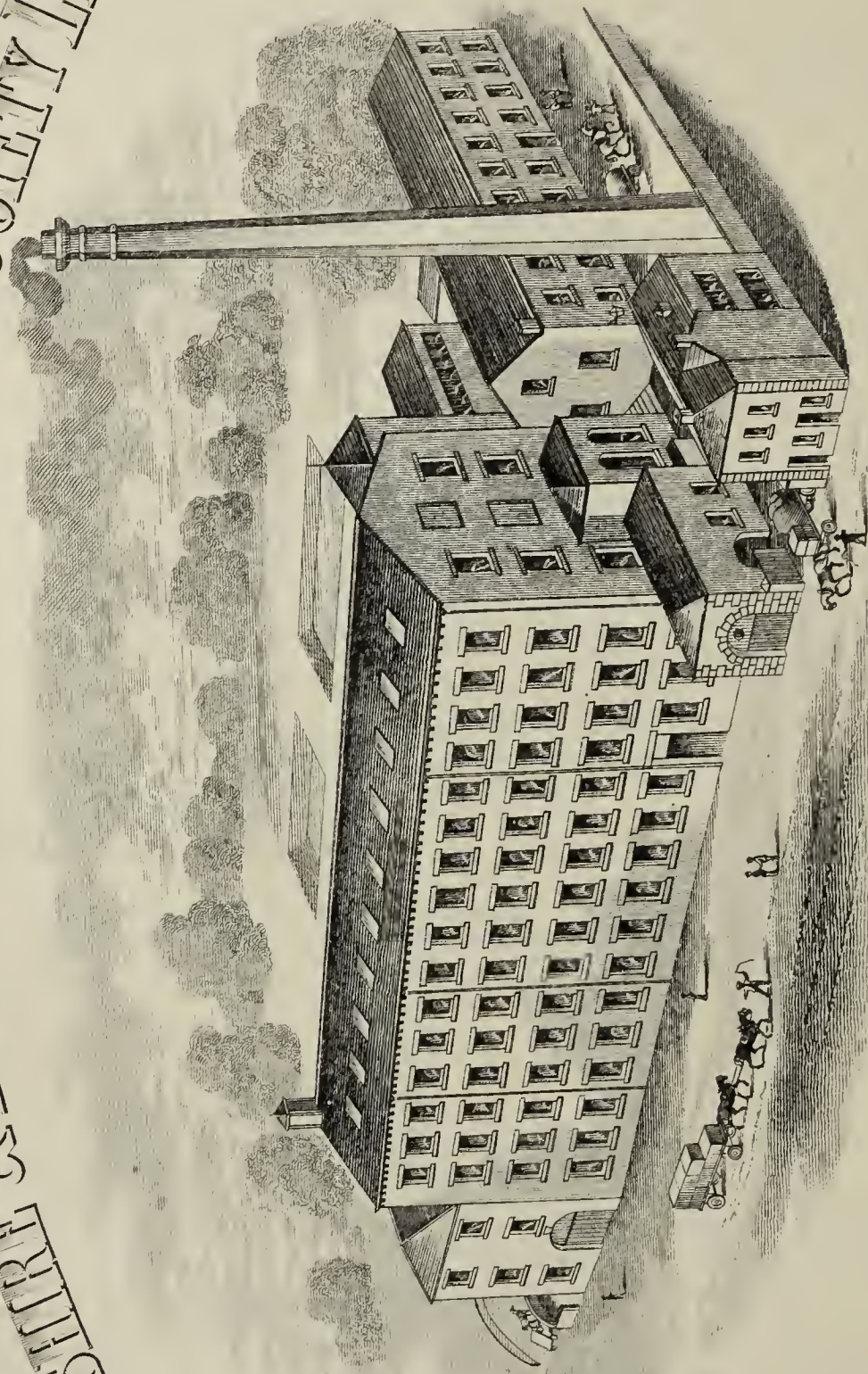
MEMBERSHIP AND AGENCY.

Every Co-operative Society which is not yet a member of the Company is invited to join it as Shareholder, Policy-holder, and Agent. For the more effectual development of the business, especially in the Life Department, a suitable individual agent is also wanted in connection with each society whose members are easily reached, and more than one where the members are distributed over a wide area.

THE LANCASHIRE & YORKSHIRE PRODUCTIVE SOCIETY LIMITED,

DOMESTIC

FLANNELS.



ANTI-RHEUMATIC

FLANNELS.

MANUFACTURERS,

Bare Bill Mills, LITTLEBOROUGH, near Manchester.
THE CELEBRATED ECONOMIC FLANNELS.

We beg most respectfully to ask your kind and generous support of the above Society.

The various descriptions of FLANNELS now made are admitted by those who have fully tried them to be unsurpassed in MAKE, WEIGHT, QUALITY, and PRICE.

It is earnestly requested that all Co-operative Societies press the sale of these Flannels amongst their members.

Economy is the order of the day, and we are fully justified in describing the Flannels made at the above mills as

THE CELEBRATED ECONOMIC FLANNELS.

Whenever you are buying be sure and ask for them.

They can be had at any of the following Co-operative Establishments:

1, BALLOON STREET, MANCHESTER.

WATERLOO STREET, NEWCASTLE-ON-TYNE.

HOOPER SQUARE, LEMAN STREET, WHITECHAPEL, LONDON.

SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY, PAISLEY ROAD, GLASGOW.

AND AT

THE MILLS, HARE HILL ROAD, LITTLEBOROUGH.

THE LANCASHIRE AND YORKSHIRE PRODUCTIVE SOCIETY LIMITED.

Statement showing Condition and Progress of the Society since its Commencement.

DATE.	Share Redemp- tion Fund.	Share Capital.	LOAN CAPITAL.				Profits.	Losses.	SALES.		
			Co-operative Societies.	Friendly Societies.	Individuals.	Total.			Co-operative.	Merchants.	Total.
	£	£	£	£	£	£	£	£	£	£	£
Half-year ending July 11, 1874	..	6195	..	..	..	..	..	..	..	..	..
" " Jan. 9, 1875	..	6195	..	50	341	391	..	..	..	..	..
" " July 9, 1875	..	6495	2330	868	1234	4432	456	..	1581	16	1597
" " Jan. 8, 1876	..	6495	2388	920	1273	4581	..	1896	5919	167	6087
" " July 8, 1876	..	6495	2423	960	1372	4756	..	43	5585	659	6244
" " Jan. 6, 1877	..	6600	2972	1091	1461	5525	157	..	4338	2827	7165
" " July 7, 1877	..	6600	2944	1297	1825	6067	..	496	2677	3136	5814
" " Jan. 5, 1878	..	6600	2946	1382	1723	6051	..	544	3094	4457	7551
" " June 29, 1878	..	*2640	2818	1295	1368	5482	..	†1451	2690	3583	6273
4½ Months ending Nov. 16, 1878	..	2640	2856	1268	1269	5395	..	966	1329	3958	5287
IN LIQUIDATION.											
1½ Months ending Jan. 4, 1879	..	2640	2876	1277	1278	5432	20	..	473	939	1413
3 " " April 5, 1879	..	2640	2912	1293	1294	5499	25	..	1531	1271	2803
3 " " July 5, 1879	..	2640	2948	1309	1310	5568	38	..	1546	709	2256
3 " " Oct. 4, 1879	..	2640	2985	1325	1326	5637	55	..	1639	172	1812
3 " " Jan. 3, 1880	..	2640	3022	1341	1345	5708	92	..	3988	210	4198
3 " " April 3, 1880	..	2640	3060	1357	1382	5799	93	..	3276	115	3391
3 " " July 3, 1880	..	2640	5406	1373	1511	8290	95	..	3707	204	3911
3 " " Oct. 2, 1880	..	2640	5449	1411	1529	8389	84	..	3169	138	3307
3 " " Jan. 1, 1881	..	2640	5486	1429	1575	8490	21	..	4266	175	4441
3 " " April 2, 1881	..	2640	5528	1448	1611	8587	32	..	3806	143	3949
3 " " July 2, 1881	..	2640	5569	1465	1631	8665	19	..	2249	124	2373
3 " " Oct. 1, 1881	..	2640	5609	1484	1652	8745	8	..	3893	332	4225
3 " " Jan. 7, 1882	..	2640	5651	1502	1723	8876	12	..	3719	592	4311
3 " " April 8, 1882	..	2640	5692	1521	1765	8978	12	..	2417	133	2550
3 " " July 8, 1882	..	2640	6742	1561	1842	10145	9	..	3225	203	3428
3 " " Oct. 7, 1882	..	2640	6797	1580	1858	10235	10	..	5038	754	5792
3 " " Jan. 6, 1883	..	2640	6832	1600	1889	10321	12	..	3506	1121	4627
3 " " April 7, 1883	..	2640	6876	1620	1913	10409	5	..	3012	570	3582
3 " " July 7, 1883	..	2640	6921	1639	1861	10421	13	..	2895	1799	4694
3 " " Oct. 6, 1883	..	2640	6966	1662	1850	10478	50	..	4275	1506	5781
3 " " Jan. 5, 1884	..	2640	7011	1680	1876	10567	38	..	4546	786	5332
3 " " April 5, 1884	..	2640	7057	1712	1897	10666	35	..	4146	190	4336
3 " " July 5, 1884	..	2640	7103	1722	1963	10788	32	..	4352	319	4671
3 " " Oct. 4, 1884	..	2640	7150	1745	1986	10881	29	..	6253	356	6609
3 " " Jan. 3, 1885	..	2640	7198	1766	2011	10975	82	..	5870	317	6117
3 " " April 4, 1885	..	2640	7246	1789	2041	11076	26	..	4919	150	5069
3 " " July 4, 1885	..	2640	7296	1811	2066	11173	57	..	6350	287	6637
3 " " Oct. -, 1885	..	2640	8346	1834	2090	12270	48	..	6975	741	7716
3 " " Jan. 2, 1886	48	2640	8409	1877	2115	12401	73	..	4936	379	5315
3 " " April 3, 1886	121	2640	8460	1901	2241	12602	34	..	4680	164	4844
3 " " July 3, 1886	155	2640	8511	1924	2269	12704	20	..	4168	856	5024
3 " " Oct. 2, 1886	175	2640	8564	1948	2297	12809	51	..	8365	434	8799
3 " " Jan. 1, 1887	226	2640	8617	1971	2376	12964	74	..	5935	719	6654
3 " " April 2, 1887	300	2640	8672	1995	2330	12997	62	..	3800	462	4262
3 " " July 2, 1887	361	2640	8726	2020	2359	13105	31	..	4319	701	5020
3 " " Oct. 1, 1887	392	2640	8780	2043	2388	13214	11	..	5465	1154	6619
3 " " Jan. 7, 1888	404	2640	8835	2071	2418	13324	2	..	5526	884	6410
3 " " April 7, 1888	404	2640	8892	2097	2488	13477	..	198	3336	908	4244
3 " " July 9, 1888	207	2640	8949	2123	2579	13651	..	64	1741	1163	2904
3 " " Oct. 6, 1888	143	2640	9008	2149	2767	13924	..	33	6873	1565	8438
3 " " Jan. 5, 1889	104	2640	9068	2176	2911	14155	..	83	5239	1178	6417
3 " " April 6, 1889	20	2640	9128	2203	2946	14277	..	12	4282	799	5081
3 " " July 6, 1889	8	2640	9190	2230	2948	14368	..	150	3114	1913	5027

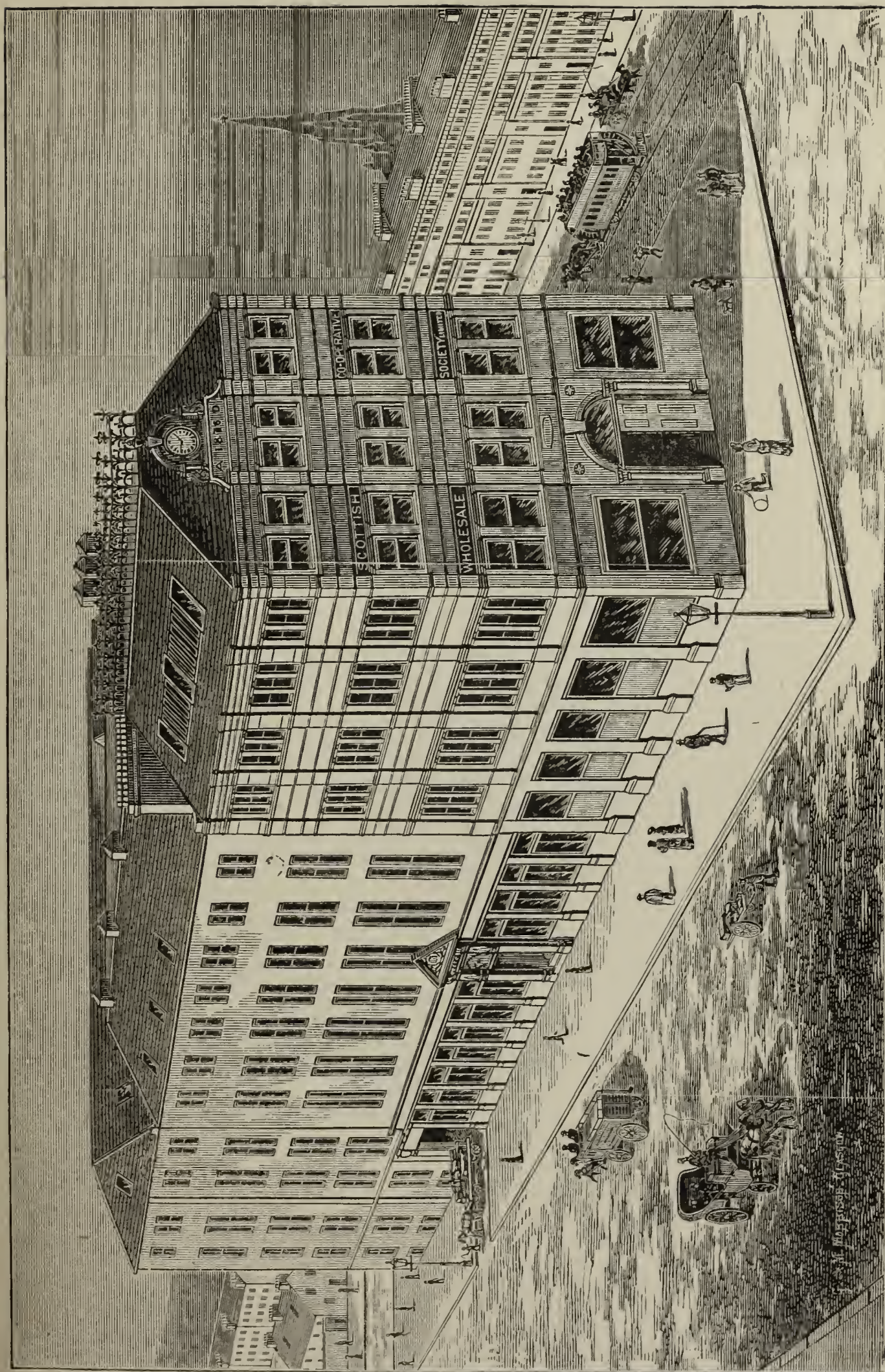
* Share Capital reduced from £1 to 8s. per share.

† Including bad debts of £553, and formation expenses of £269.

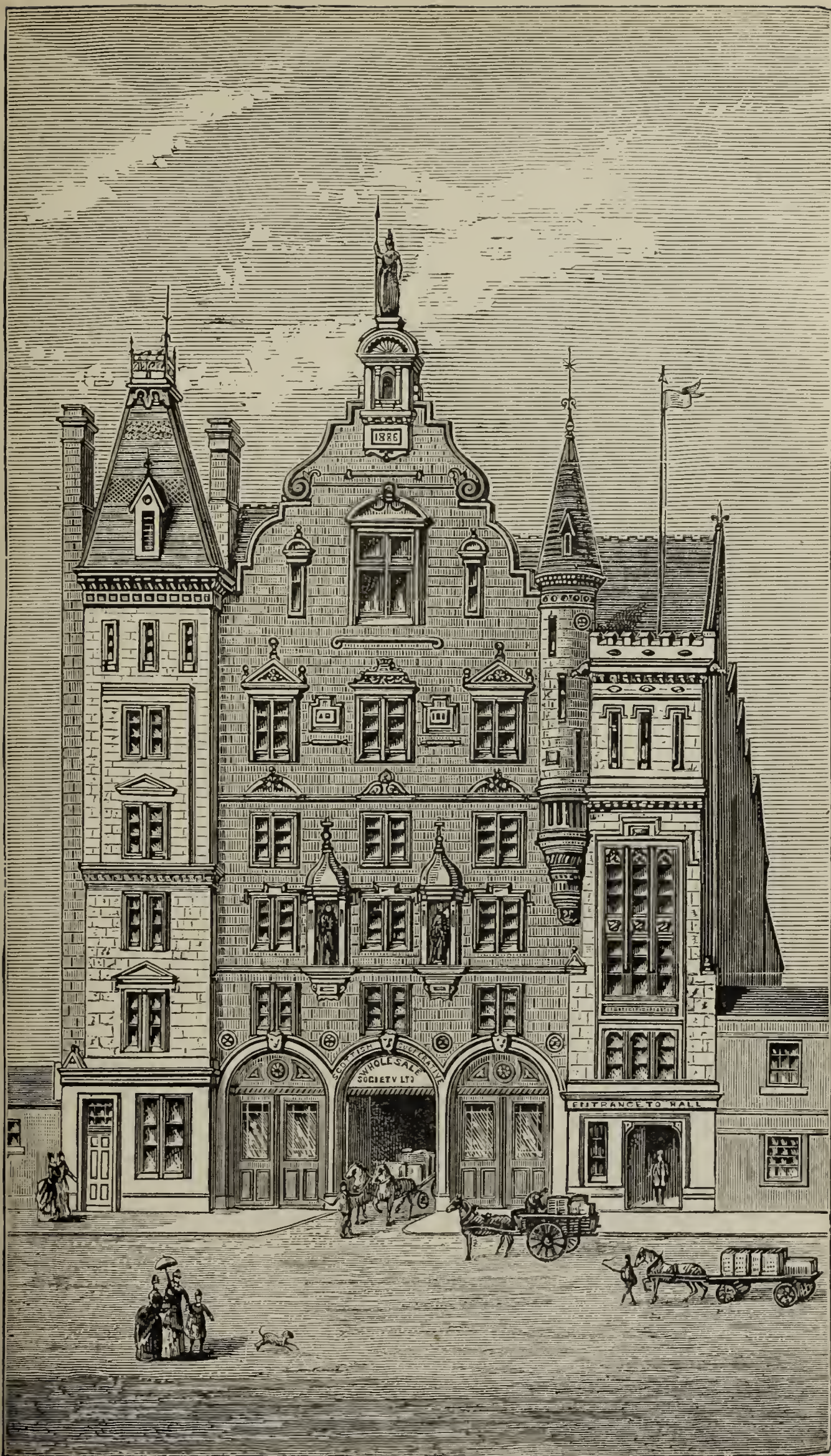
THE
SCOTTISH
Co-operative Wholesale Society
LIMITED.

PLATES, ADVERTISEMENTS, STATISTICS, &c.,

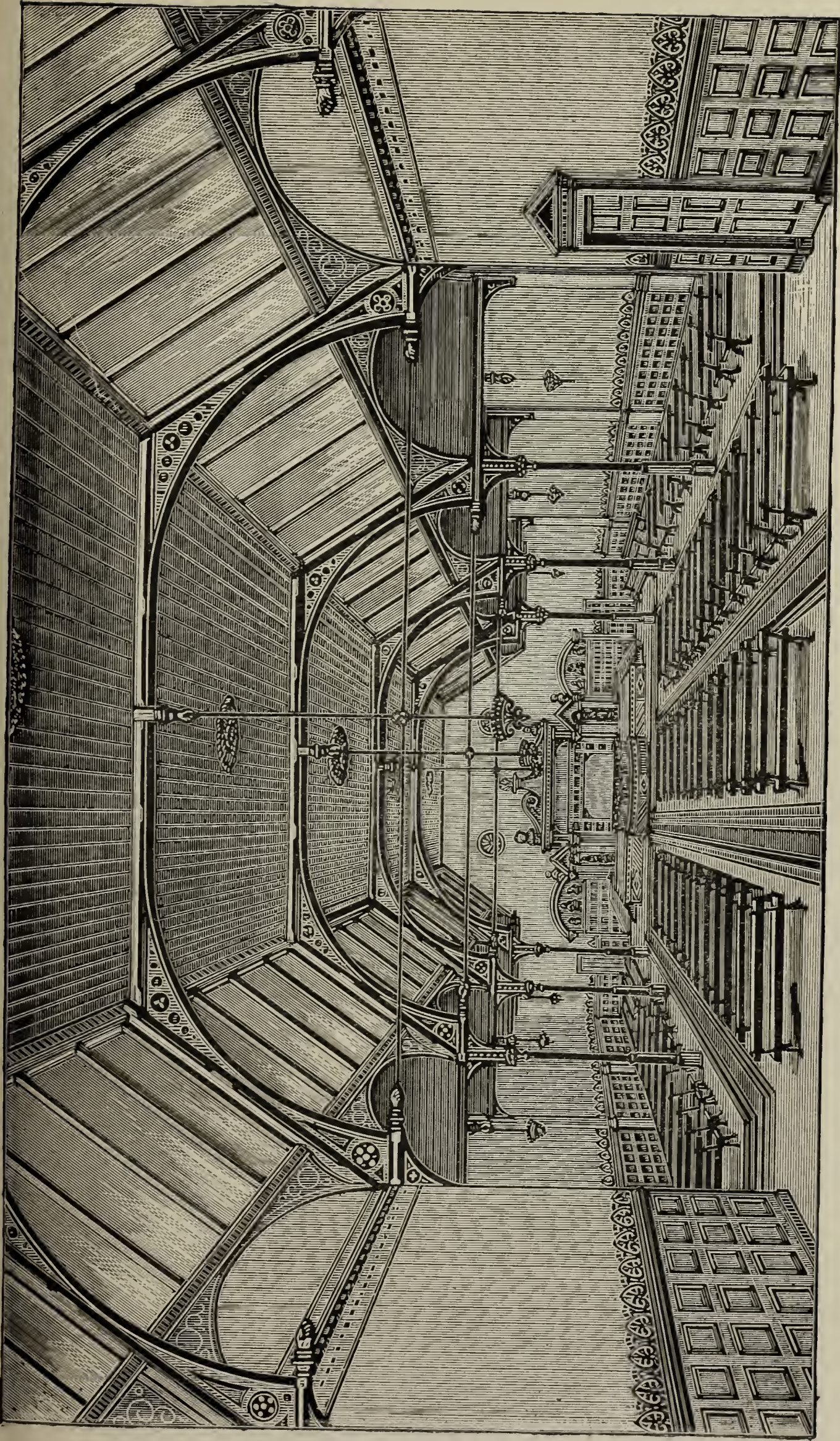
PAGES 95 TO 131.



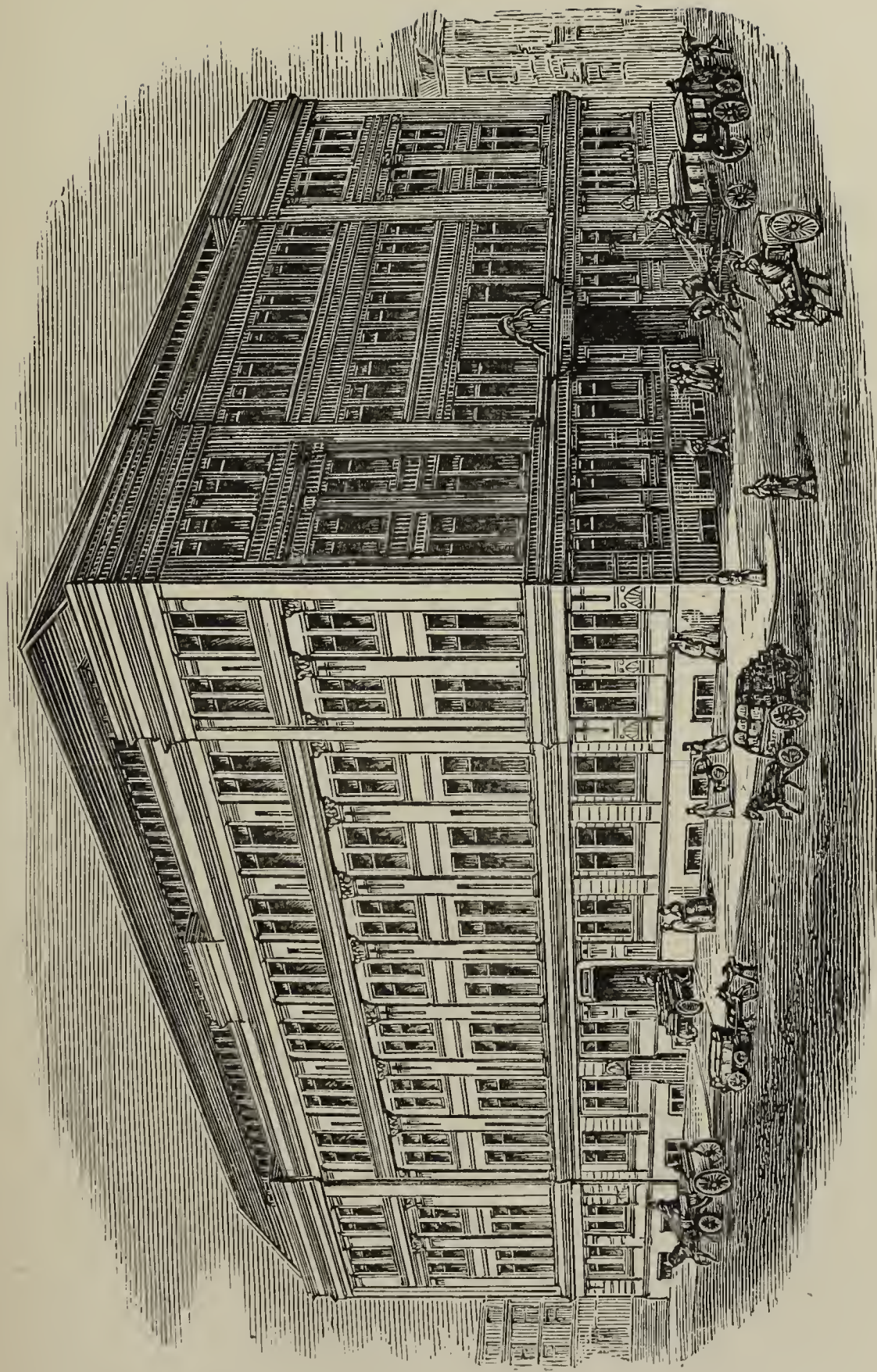
REGISTERED OFFICE, GROCERY AND PROVISION, AND DRAPERY WAREHOUSES, 119, PAISLEY ROAD, GLASGOW.—See pages 117 to 121.



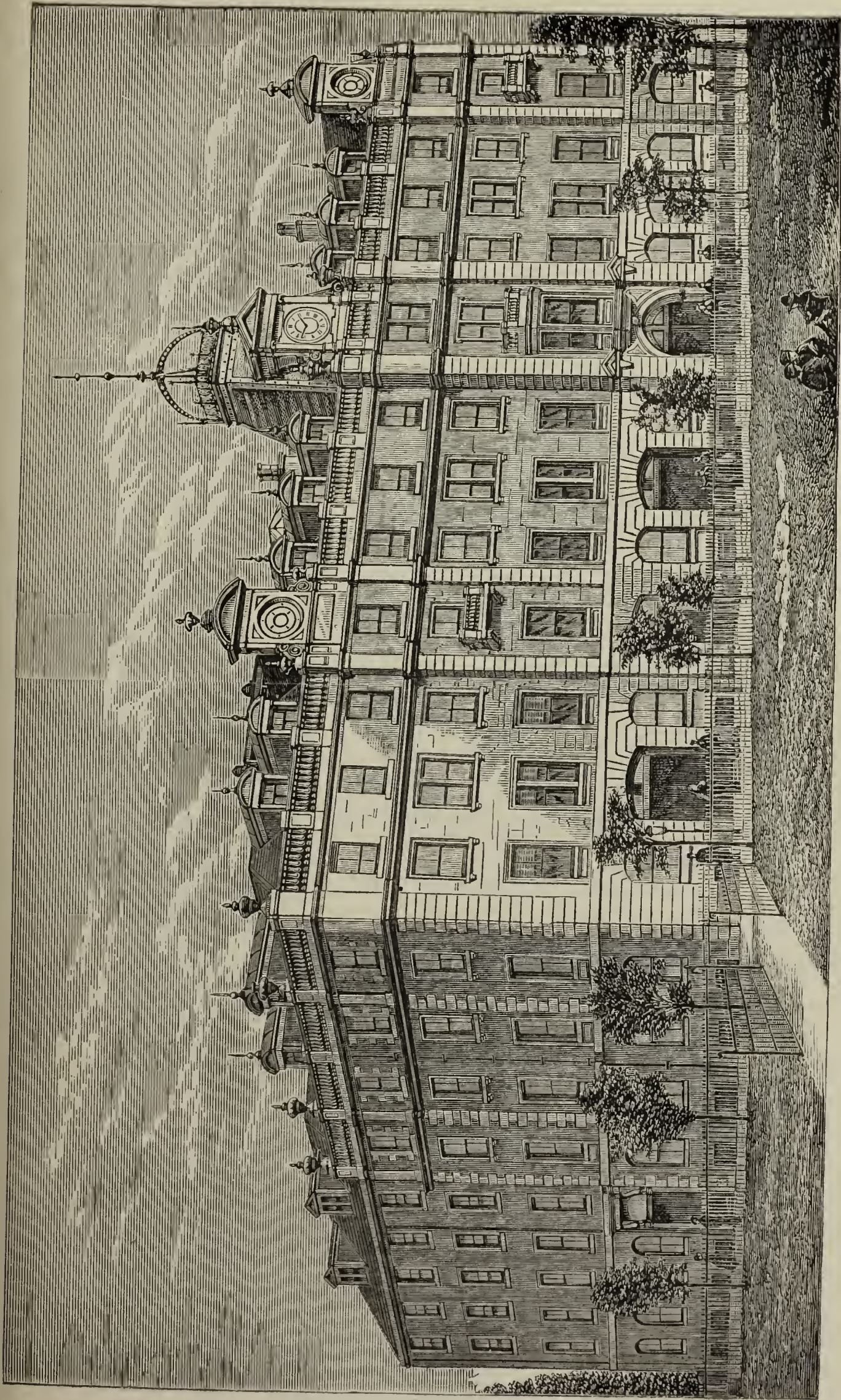
GLASGOW GROCERY AND PROVISION WAREHOUSE AND HALL, CLARENCE STREET,
See page 117.



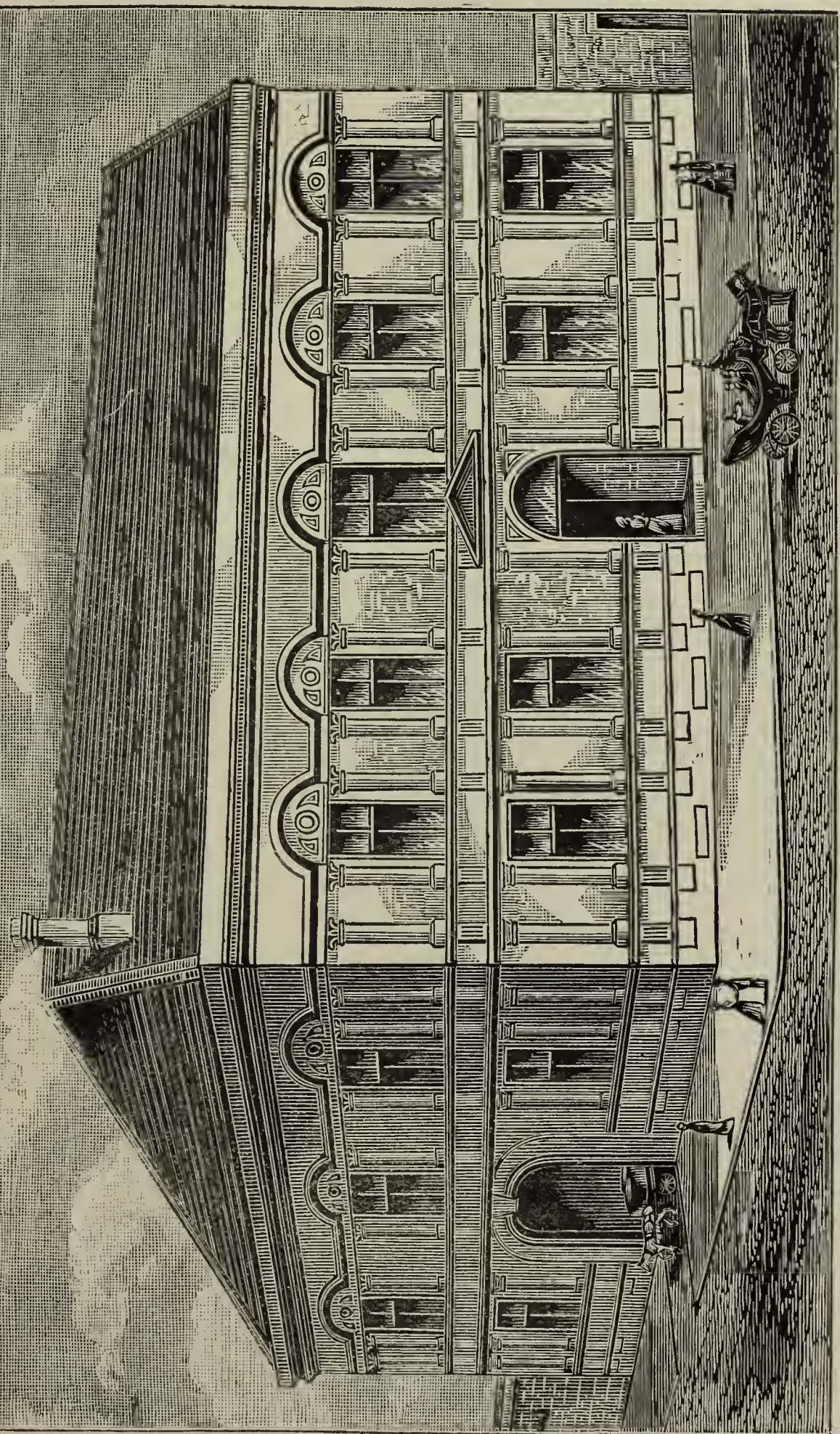
PLAN OF INTERIOR OF CO-OPERATIVE HALL, CLARENCE STREET, GLASGOW.



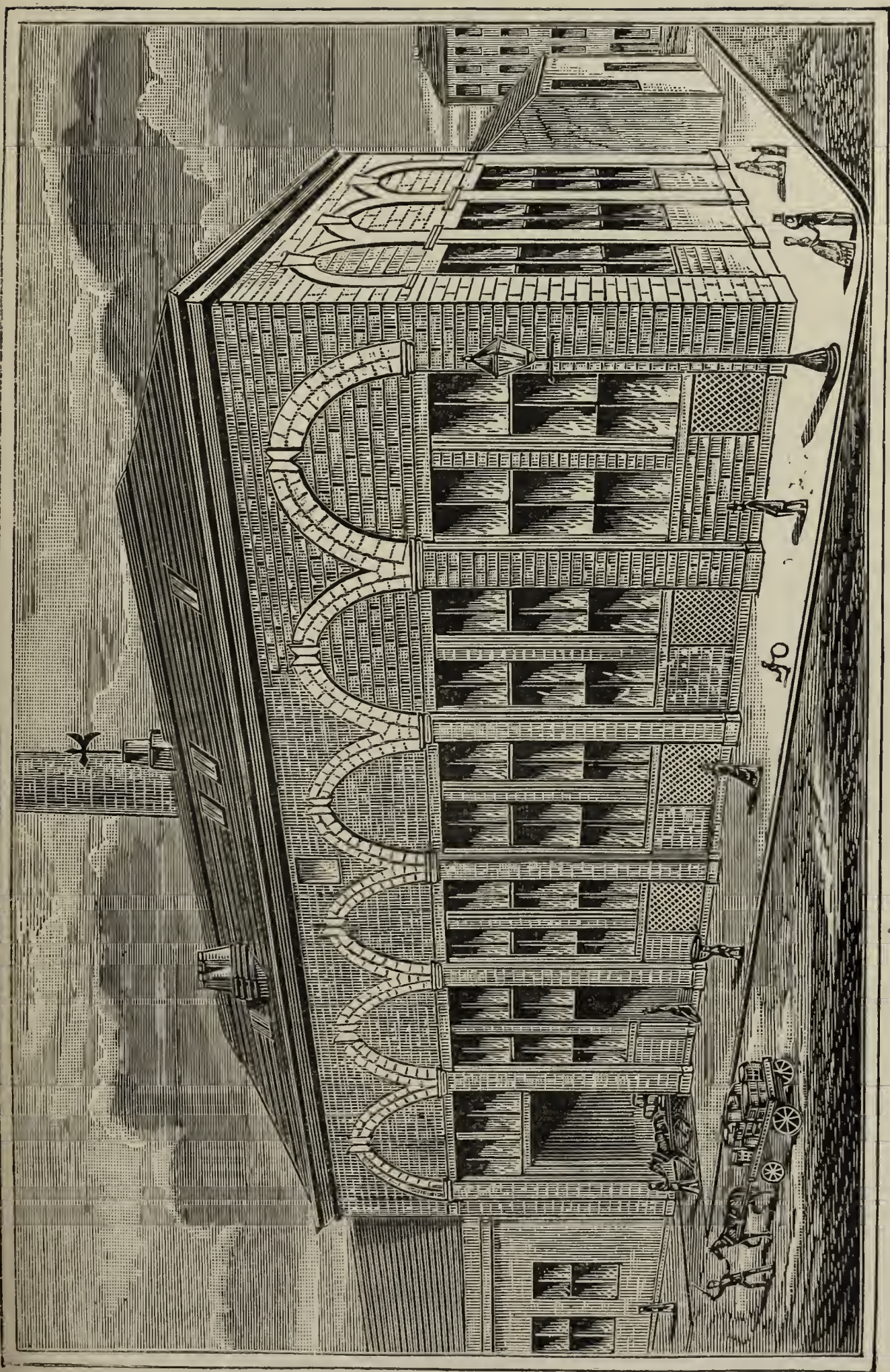
GLASGOW BOOT AND SHOE AND FURNITURE WAREHOUSES, DUNDAS STREET.
See pages 125 and 126.



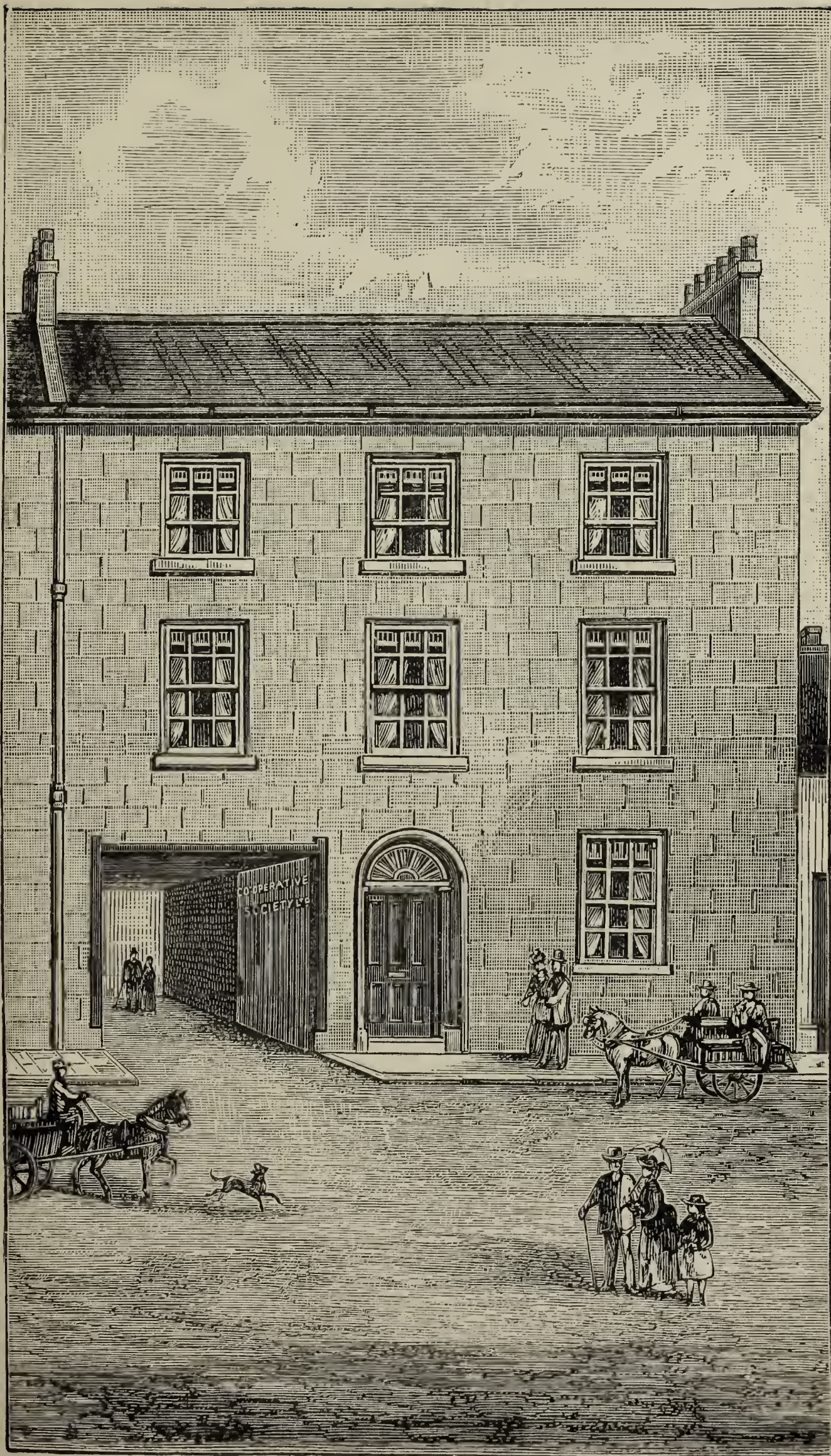
LEITH GROCERY AND PROVISION WAREHOUSE, LINKS PLACE.—See page 118.



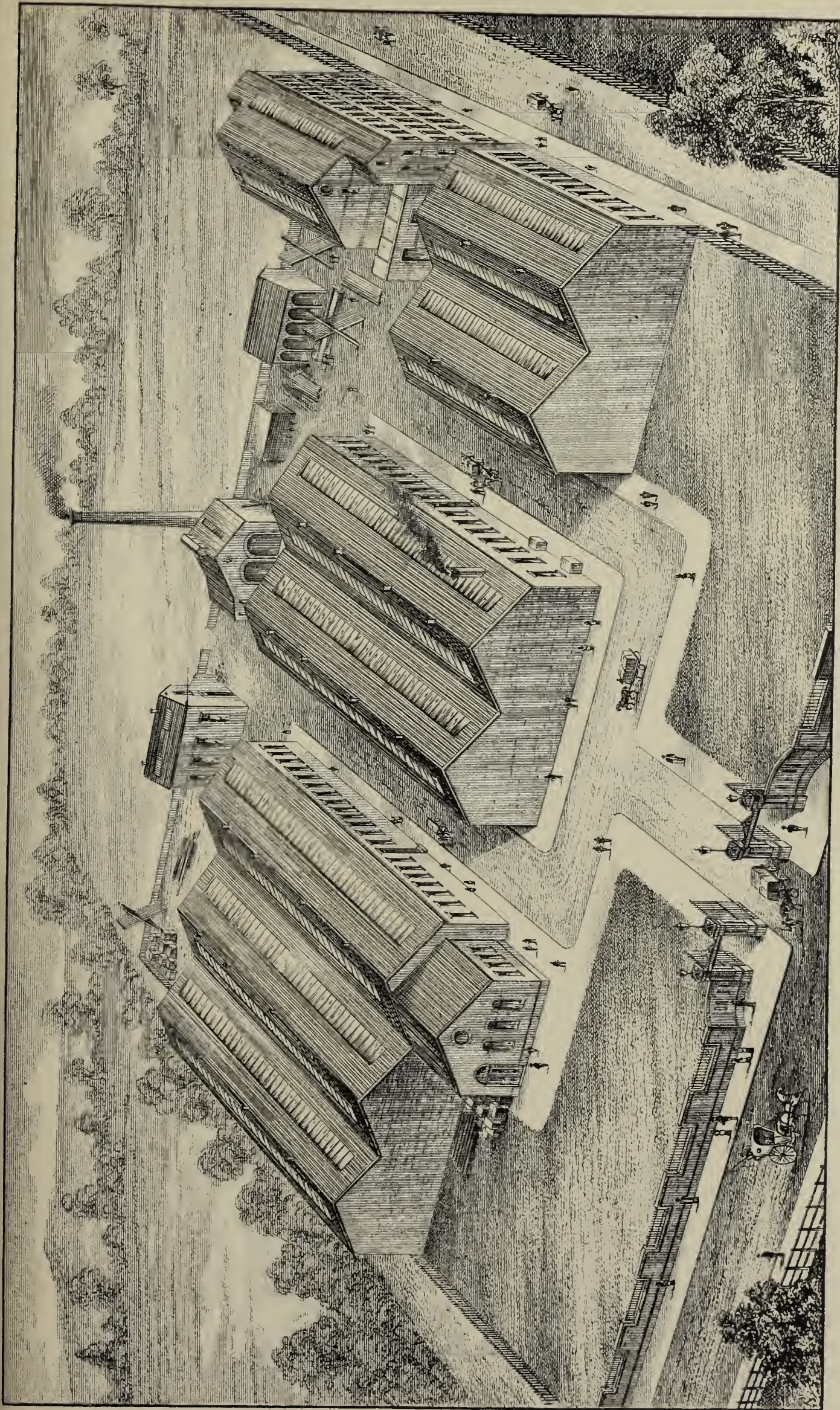
KILMARNOCK GROCERY AND PROVISION WAREHOUSE, GRANGE PLACE.—See page 119.



DUNDEE GROCERY AND PROVISION WAREHOUSE, TRADES LANE.—See page 120.



ENNISKILLEN DEPOT.—BUTTER, EGGS, AND BACON.—See page 113.



PRODUCTIVE WORKS, SHIELDHALL, NEAR GOVAN, GLASGOW.—See pages 107, 122 to 124, 127 and 128.

Scottish Co-operative Wholesale Society

LIMITED.

Enrolled 20th April, 1868, under the provisions of the Industrial and Provident Societies Act, 20th August, 1867, 30 and 31 Vict., cap. 117, sec. 4.

BUSINESS COMMENCED 8th SEPTEMBER, 1868.

REGISTERED OFFICE, GROCERY AND PROVISION WAREHOUSE:

119, PAISLEY ROAD, GLASGOW.

DRAPERY WAREHOUSE:

DUNDAS AND ST. JAMES' STREETS, GLASGOW.

BOOT AND SHOE AND FURNITURE WAREHOUSE:

DUNDAS STREET, GLASGOW.

BOOT AND SHOE FACTORY, CLOTHING FACTORY, CABINET WORKSHOP, PRINTING
WORKSHOP, AND PRESERVE WORKS:

SHIELDHALL, NEAR GOVAN, GLASGOW.

BRANCHES:

LINKS PLACE, LEITH.

GRANGE PLACE, KILMARNOCK.

TRADES LANE, DUNDEE.

ENNISKILLEN, IRELAND.

TEA AND COFFEE DEPARTMENT:

HOOPER SQUARE, LEMAN STREET, WHITECHAPEL, LONDON.

BANKERS:

THE UNION BANK OF SCOTLAND LIMITED.

HEAD OFFICES:

GLASGOW:

Ingram Street.

MANAGER:

CHARLES GAIRDNER.

LONDON:

62, Cornhill, E.C.

MANAGER:

JOHN A. FRADGLEY.

EDINBURGH:

George Street.

MANAGER:

HENRY HAY NORIE.

GENERAL COMMITTEE.

PRESIDENT :

MR. WILLIAM MAXWELL, 36, Woodburn Terrace, Morningside, Edinburgh.

SECRETARY :

MR. ANDREW MILLER, Moss Road, Tillicoultry.

DIRECTORS :

MR. ISAAC MACDONALD7, Knoxland Street, Dumbarton.
MR. DANIEL THOMSON ..:.....56, Campbell Street, Dunfermline.
MR. DAVID ROWATEquitable Co-op. Society, Kilmarnock.
MR. JOHN COMBE3, Wellgate Place, Hawick.
MR. JOHN ARTHUR4, Barclay Street, Paisley.
MR. HAMILTON OLIVERAlexandria, Vale of Leven.
MR. GAVIN MC.KINLAYMain Street, Barrhead.
MR. ROBERT MIDDLETON315, High Street, Perth.
MR. THOS. LITTLE3, Hall Street, Galashiels.
MR. JOHN PEARSONLudgate Place, Alloa.

SUB-COMMITTEES.

FINANCE :

MR. WILLIAM MAXWELL. | MR. ANDREW MILLER.
MR. DANIEL THOMSON.

BUILDING :

MR. WILLIAM MAXWELL. | MR. ISAAC MACDONALD.
MR. ANDREW MILLER.

PRODUCTION :

MR. ISAAC MACDONALD. | MR. HAMILTON OLIVER.
MR. JOHN PEARSON.

DRAPERY :

MR. THOMAS LITTLE. | MR. DAVID ROWAT.
MR. GAVIN MCKINLAY.

GROCERY :

MR. JOHN ARTHUR.	|	MR. ROBERT MIDDLETON.
		MR. JOHN COMBE.

AUDITORS.

MR. JOHN ALEXANDER, Paisley. | MR. JOHN MILLEN, Rutherglen.
MR. JAMES INGLIS, Paisley.

OFFICERS OF THE SOCIETY.

MANAGER.

MR. JAMES MARSHALL, GLASGOW.

CASHIER.

MR. ALLAN GRAY, GLASGOW.

ACCOUNTANT.

MR. ROBERT MACINTOSH, GLASGOW.

BUYERS, SALESMEN, &c.

GROCERY AND PROVISION DEPARTMENTS.

MR. E. ROSS	GLASGOW.
MR. J. MACDONALD.....	GLASGOW.
MR. R. REYBURN	GLASGOW.
MR. W. F. STEWART	LEITH.
MR. PETER ROBERTSON	LEITH.
MR. JAMES BLACK	KILMARNOCK.
MR. W. LAIRD	KILMARNOCK.
MR. J. BARROWMAN	DUNDEE.
MR. WM. WHYTE	ENNISKILLEN.
MR. CHARLES FIELDING (Tea)	LONDON.
MR. JOHN M'INTYRE (Potatoes)	GLASGOW.
MR. JOHN WHITE (Potatoes).....	LEITH.
MR. N. ANDERSON (Traveller)	GLASGOW.
MR. WM. DUNCAN (Cattle Buyer)	GLASGOW.

MR. DAVID GARDINER (Drapery Department)	GLASGOW.
MR. J. D. STEWART (Traveller, Drapery Department) ..	GLASGOW.
MR. JAMES WARDROP (Traveller „ „) ..	GLASGOW.
MR. ROBERT MC.INNES (Tailoring Factory)	GLASGOW.
MR. ALEX. L. SCOTT (Boot and Shoe Factory)	GLASGOW.
MR. JOHN BRUCE (Traveller, Boot Department)	GLASGOW.
MR. WILLIAM MILLER (Furniture Department)	GLASGOW.
MR. R. A. BROWN (Furniture Traveller)	GLASGOW.
MR. DAVID CAMPBELL (Printing)	GLASGOW.

BUSINESS ARRANGEMENTS.

Registered Office: 119, PAISLEY ROAD, GLASGOW.

Branches: LINKS PLACE, LEITH; GRANGE PLACE, KILMARNOCK; TRADES LANE, DUNDEE; ENNISKILLEN, IRELAND; HOOPER SQUARE, LEMAN STREET, WHITECHAPEL, LONDON.

BUSINESS ARRANGEMENTS.

Societies or Companies Registered (to *which our trade is strictly confined*) desirous of opening an account with this Society, will please forward a copy of the registered Rules and latest issued balance sheet. If newly started, a statement showing the number of members; value of shares; amount subscribed for and paid up; weekly turn-over expected; also, if credit is allowed, the amount per member in proportion to the capital paid up. The information forwarded will be carefully considered, and if found satisfactory, goods will be supplied on the usual business terms.

CASH PAYMENTS.

Besides the usual invoice sent with each consignment of goods, a weekly statement of accounts (see page 101), is sent to each society, so that there may be no delay in remitting the amount due for the month, the limit of credit allowed by this Society. Interest at the rate of 5 per cent per annum is charged on all over-due accounts, and by a resolution adopted at a general meeting of the members, the committee of management are instructed and empowered to examine the books of defaulting societies and take the necessary steps to protect the interest of the federated societies.

BUSINESS NOTICE.

When ordering goods state price or brand of the article wanted, also mode of transit, and name of station to which the goods are to be sent. Orders for the different departments should be written on separate slips. Goods not approved of must be returned at once and intact. No claim for breakage, short weight, &c., can be entertained unless made within six days after goods are received. Delay in delivery should be at once advised.

WEEKLY STATEMENT OF ACCOUNT.

5TH WEEK.

LEDGER FOLIO, 929.

73RD QUARTER.

119, PAISLEY ROAD,

GLASGOW, September 3rd, 1887.

The Grahamston and Bainsford Co-operative Society Limited.

Dr. To The Scottish Co-operative Wholesale Society Limited. Cr.

GOODS.			CASH AND CREDITS.			
Date.	Amount of each Invoice.	Balance last Statement.	Date.	Cash.	Credit.	Totals.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
Aug. 30..	0 4 3	698 7 2	Aug. 30..	....	0 5 0	....
" 30..	18 11 7	....	" 31..	....	1 0 0	....
" 30..	29 0 8	....	" 31..	....	0 12 9	....
" 30..	32 4 0	....	" 31..	....	0 12 10	....
" 30..	0 17 7	....	Sept. 1..	....	0 5 6	....
" 30..	4 10 0	....	" 1..	....	0 1 0	....
" 30..	4 4 0	....	" 1..	....	1 3 6	....
" 30..	3 2 6	....	" 1..	....	2 7 0	....
" 31..	0 6 6	....	" 2..	....	0 12 9	....
" 31..	0 8 3	....	" 2..	....	0 12 9	....
" 31..	0 10 10	....	" 2..	....	0 14 9	....
" 31..	0 8 3	....	" 2..	....	0 10 0	....
" 31..	1 5 0	....	" 3..	....	0 15 6	....
" 31..	0 10 11	....	" 3..	....	10 11 1	....
" 31..	59 16 9	....	" 3..	....	0 15 6	....
" 31..	0 11 3	....	" 3..	....	1 12 0	....
" 31..	7 3 5	....				22 11 11
Sept. 1..	2 10 6	....	" 2..	600 0 0	....	600 0 0
" 1..	4 17 6	....			
" 1..	0 15 2	....			
" 3..	0 6 6	....			
" 3..	0 9 2	....			
" 3..	17 10 0	....			
" 3..	0 18 0	....			
" 3..	3 10 6	....			
" 3..	5 13 8	....			
" 3..	12 11 1	....			
" 3..	4 18 7	....			
" 3..	5 3 6	....			
" 3..	0 12 9	....			
" 3..	0 1 10	....			
" 3..	2 14 9	....			
" 3..	1 8 6	....			
" 3..	27 12 8	....			
	To balance,	255 10 5			By balance,	331 5 8
	£	953 17 7			£	953 17 7

If the above Statement differs from your Books, we shall be glad if you will point out the difference at once.

TERMS OF MEMBERSHIP.

MEMBERSHIP.

The Rules relating to the admission of members are :—

No. 6.—The society (that is, the Wholesale) shall consist of such co-operative societies, registered or deemed to be registered under the Industrial and Provident Societies Act, 1876, or Companies Act, 1862–67, as have been admitted by the committee, and each admission must be entered in the minute book of the society. Every application for shares must be sanctioned by a resolution of a general meeting of any society or company making such. The application must be made on the printed form supplied, and duly attested by the signatures of the president, secretary, and three members thereof, and stamped with such society's seal. Every society or company making an application for shares shall state the number of its members, and take not less than one share for each member, and shall increase the number annually as its members increase, in accordance with its last return to the Registrar; but no member other than a society registered under the Industrial and Provident Societies Act, 1876, shall hold an interest in the funds exceeding £200.

No. 7.—The capital of the society shall be raised in shares of fifteen shillings each. Every member on admission shall pay the sum of not less than one shilling on each share taken up, and the unpaid portion of the shares may be paid up by dividends and interest; but any member may pay up shares in full or part at any time.

APPLICATION FORM.

Whereas, by a resolution of the.....Co-operative Society Limited, passed at a general meeting held on the....day of....., it was resolved to take up.....shares (being one share of fifteen shillings for each member), said shares being transferable, in the Scottish Co-operative Wholesale Society Limited, and to accept the same on the terms and conditions specified in the Rules. Executed under the seal of the society on the....day of Attested by

.....

 } Three Members.

BENEFITS DERIVED FROM MEMBERSHIP.

(a) The liability of the member is limited, each member being only responsible for the value of the shares held.

(b) Members receive double the rate of dividend on purchases paid to non-members.

(c) Share capital is paid 5 per cent per annum.

(d) Members have a share in the management of the Wholesale in proportion to the amount of goods bought, as each society, besides one vote in right of membership, is allowed an extra vote for each £1,000 worth of goods bought.

These advantages, added to the special benefits secured by the leading position of the Wholesale, will, we trust, induce societies as yet non-members to carefully reconsider the question, and take the necessary steps to secure to their members the full benefits of co-operative distribution.

CORRESPONDENCE.

All letters must be addressed to the society, and not to individuals. Addressed envelopes are supplied at cost price. Separate slips ought to be used for the different departments—the Accountant's, Grocery and Provision, Drapery, Boot and Shoe, Furniture. The slips can all be enclosed in the one envelope. Attention to this simple rule will greatly facilitate the despatch of goods, and ensure promptitude in answering inquiries; it will also aid in the classification of the letters for reference in any case of irregularity or dispute.

CASH REMITTANCE.

Cheques must be made payable to the Society. If remitted through the UNION BANK OF SCOTLAND LIMITED, the usual commission charged will be saved.

LIST OF BRANCHES OF THE UNION BANK OF SCOTLAND LIMITED.

HEAD OFFICES:—GLASGOW, INGRAM STREET; EDINBURGH, GEORGE STREET.

LONDON OFFICE:—62, CORNHILL, E.C.

Branches:

Aberdeen.	Edinburgh, Morningside.	Lerwick.
Aberdeen, George Street.	„ Newington.	Leslie.
„ West End.	„ Norton Park.	Lochgelly, Fifeshire.
Aberfeldy.	„ S. Morningside	Lochgilphead.
Aberlour, Strathspey.	(sub to Morningside).	Macduff.
Alloa.	Edzell.	Maryhill.
Alva.	Elgin.	Maybole.
Auchterarder.	Ellon.	Mearns (open on Tues-
Auchtermuchty.	Errol.	days and Fridays—sub
Ayr.	Fochabers.	to Barrhead).
Ballater.	Forfar.	Millport.
Banchory.	Fraserburg.	Moffat.
Banff.	Galston.	Moniaive.
Barrhead.	Gatehouse.	New Pitsligo.
Barrhill.	Girvan.	Paisley.
Bathgate.	Glasgow, Anderston.	Partick.
Beith.	„ 174, Argyle St.	Perth.
Blair-Athole (sub to Pit-	„ Bridgeton Cross.	Peterhead.
lochrie).	„ Cowcaddens.	Pitlochrie.
Blairgowrie.	„ Hillhead.	Port-Glasgow.
Braemar.	„ Kinning Park.	Portsoy.
Brechin.	„ St. Vincent St.	Renfrew.
Bridge of Allan.	„ Tradeston.	Rosehearty.
Buckie, Banffshire.	„ Trongate.	St. Margaret's Hope,
Castle-Douglas.	Gourock.	Orkney.
Coatbridge.	Govan.	Scalloway, Shetland (open
Coupar-Angus.	Greenock.	on Tuesdays and Fri-
Crieff.	Hamilton.	days—sub to Lerwick).
Cullen.	Helensburgh.	Shawlands, Glasgow.
Dalbeattie.	Huntly.	Stewarton.
Dalry, Ayrshire (open on	Inverary.	Stirling.
Thursdays—sub to Beith)	Inverness.	Stonehouse (open on Mon-
Dalry, Galloway.	Inverurie.	days, Wednesdays, and
Darvel (sub to Galston).	Irvine.	Saturdays—sub to Lark-
Doune.	Johnstone.	hall).
Dumbarton.	Keith.	Stranraer.
Dumfries.	Killin.	Strathaven.
Dunblane.	Kilmarnock.	Stromness.
Dundee.	Kincardine.	Tarbert, Lochfine.
Dunkeld.	Kirkcaldy.	Tarland.
Dunning.	Kirkwall.	Thornhill.
Dunoon.	Kirriemuir.	Tillicoultry.
Edinburgh, Downie Place.	Ladybank.	Troon.
„ Forrest Road.	Largs.	Turriff.
„ Haymarket.	Larkhall.	Wick.
„ Hunter Square	Leith.	

TO THE MEMBERS.

FELLOW-CO-OPERATORS,

THE issue of the “Annual” for 1890 presents your Directors with another opportunity of inviting your attention to the continued progress of the Co-operative movement. Proofs of this progress are furnished in abundance in the tabular and literary contents of the volume, and these, we have no doubt, will engage your earnest and critical attention. Since our last issue the movement has steadily enlarged its bounds and deepened its influence ; and each returning quarter exhibits ever fresh additions to the membership, the capital, and the trade, alike of the Retail and of the Wholesale Societies. The increase is, however, rather in the way of expansion than of evolution. The distributive side of Co-operation grows continually in bulk and strength ; but only in a comparative degree can it be said that the productive phase keeps pace with its elder sister. This is, perhaps, what was to be expected—the difficulties of the one phase being but as trifles compared with those of the other. Still, it is only in this direction that the final goal can be reached ; and though, for many years to come, we must continue to regard our efforts towards production as merely tentative, it is necessary we should take note, on every available opportunity, of how we are moving, and the speed we make. It is with this object in view that we

present our readers and members in 1890 with a rapid—though, we hope, clear and sufficient—sketch of the productive works in which the Scottish Wholesale Society has engaged. The purpose and object of these works have, in each case, been submitted to the judgment of the members, and full authority obtained before the respective enterprises were engaged in. The works are constructed with the highest regard to sanitary requirements, and the various operations conducted with the utmost regard to economy and efficiency, and to the comfort of the workers employed. Your Directors, convinced that they are working in harmony with the highest attainable Co-operative ideals, and that they are carrying out, in spirit and direction, the mandates of the quarterly meetings, would earnestly draw the attention of each member in the Federation to the consistency and necessity of loyally supporting the works now established at Shieldhall, so that each retail store may become the nursemaid of Co-operative production.

We are,

Yours respectfully,

THE COMMITTEE.

THE
Scottish Co-operative Wholesale Society
 LIMITED.

THE WORKS AT SHIELDHALL.

THE ground on which the Scottish Co-operative Wholesale Society have erected the various productive factories now in working order there, or in course of erection, formed originally part of the estate of Shieldhall, and was purchased by the Society in the autumn of 1887. The ground extends to twelve acres, and cost £500 per acre. It is pleasantly situated about three miles westward of the central premises in Glasgow, on the south side of the road leading to Renfrew, and within short distance of the ever-teeming Clyde. The drive thither, by steam car or otherwise, is an exceedingly agreeable one, the long level road being fringed on either side by fine old trees, fields, and gardens, that tend to conceal the busy hives of industrial beings who find employment in the vast engineering, founding, and shipbuilding concerns that line the river for many miles below the Broomielaw.

The necessity for some such centre and place of production was perceived by the Directors long before the purchase at Shieldhall was effected, and there was much looking about for an eligible site during the two years preceding 1887. The points aimed at were—sufficient nearness to the central office, proximity to some railway, and suitability of surface. These primary elements of fitness were found combined—as nearly satisfactory as could be expected—in the lands at Shieldhall; and accordingly, after the price had been fully discussed and adjusted, the Directors completed the purchase. Operations were at once begun, and in the early part of 1888 the first erection—the Boot and Shoe Factory—was ready to receive its machinery and workers. Before, however, saying anything as to this department, it will give, perhaps, greater coherence to the present sketch if we take, first,

THE SHIRT FACTORY.

IN the distributive system of the Society, the drapery ranks next in importance to the grocery, and in one respect is even more important. No department offers an equally wide field for the development of productive enterprise at once in the variety of goods it can “do” with, and in the comparative absence of risk with which their manufacture can be undertaken. Among these the “shirt,” as being simple in make and universal in use, claimed first attention.

Shortly after the establishment of the Drapery Department, the manufacture of goods in the Shirt Branch was engaged in, though for some years this was done by giving out the cloth to outside workers. This system was objectionable on several

grounds, and was only tolerated till a better could be entered upon. In January, 1881, a beginning was made, and so satisfactory was the progress that, for the quarter ending August, 1882—the first for which a separate record was kept—the transfers from the factory were £201; and the balance struck in November of the same year showed that a profitable business was being done. The principle adopted in working out the details was to allow the factory the same prices as were given formerly to outsiders, and to balance on that basis. So carefully was this baby of production tended that stock was taken every week for the first year, and very frequently for a considerable period after. Of course, all this was made easy of accomplishment by the simplicity of the work; but this careful management produced the best results, as the Shirt Factory has been from the very first a financial success. The balances were not large, but they were always on the right side—the first nineteen weeks after the 17th May, 1881, showing a profit of £5. 2s. 1d. Since November, 1882, till 29th June last, the total profit earned was £333. 1s. 10d., so that all through it has been a profitable business to the Society. Then, in addition to its being a financial success, it has proved a great benefit to the workers. The conditions under which they worked in the St. James' Street premises were an immense improvement on those under which they had formerly plied the needle; while the workrooms at Shieldhall, to which the factory was removed early last year, are replete with everything that can conduce to comfort and health. Light and air are provided in abundance, the spaces are large, the sanitation perfect; and few more cheerful sights can be met with, under industrial arrangements, than the Shirt Factory, with its numerous speeding machines and tidy workers, at Shieldhall.

TAILORING DEPARTMENT.

THE reasons which influenced the Directors in starting the business of "Ready-mades"—i.e., Tailoring Factory—were much the same as those which prevailed with them in beginning the business of shirt-making. The Tailoring Branch was essential to the complete outfit of the Drapery Department; and though the difficulties of the Ready-mades trade were both obvious and formidable, but a short time had elapsed after the establishment of the Drapery Department in 1873, when this business was commenced. At first the efforts were merely tentative, and consisted in giving out work to be done elsewhere, and afterwards in contracting with certain English firms who made a speciality of this trade.

The Tailoring Branch was carried on at first in the premises in Paisley Road. It was afterwards removed to and carried on in "The Cottages," in St. James Street, and was finally carried down to Shieldhall in May of last year. Counting from the balance struck in November, 1882, till 29th June, 1889, the total profit made amounted to £911, after clearing all the usual expenses, paying interest on capital, and meeting charges for depreciation. It would appear as if this business was now running in more uniform grooves, as the profit made during the five quarterly periods preceding that ending June 29th, 1889, reached the sum of £790. The first quarter for which a separate record was made showed the turnover to be £427; while for last quarter ending June 29th the amount was £2,464. 17s. 4d. Let us hope that this aspect of the business will not change, but that the happy conditions of employment as to health and comfort, under which the hands now work at Shield-

hall, will be matched with happy and cheerful revelations when balances are made. The number of hands now (14th September) engaged is 161, made up of girls, women, and men. The success of the tailoring operations at Shieldhall, and the extension of the business, clearly indicate that ere long additional space and workers will be required. The newest and most improved machinery has been fitted up, and the most expeditious methods of production employed, while in other respects the Tailoring Factory at Shieldhall is not matched by any other in Scotland.

CABINET-MAKING AND UPHOLSTERY.

IF Scotch co-operators could not get on without grocery and clothing departments in their Wholesale Society, it need not excite surprise if they found it necessary to add another to supply the wants of the household. A Furniture and Furnishing (distributive) Department had been started in 1882, and two years afterwards, in 1884, the first attempts at producing household necessities were made. This was at first in the very modest form of upholstering and polishing articles bought "in the white." The upholstery part of the business was done in the rented premises in Morrison Street; and early in 1885 the small workshop in Houston Street was opened for the manufacture of carcass work, and in this workshop was carried on the whole of the furniture-making business till the Cabinet Factory at Shieldhall was opened in June, 1888.

The business, since its removal to what may be termed its permanent abode, has expanded very rapidly, and the first-erected buildings have already been found to be inadequate to its requirements. A duplicate of the original factory is now (September, 1889) being put up contiguous to the first erection, and on such a plan as to form externally a symmetrical design, and internally to afford the utmost convenience for economy and despatch. As in other departments of the Society's productive works, all the most modern and approved machines applicable to such work as is here carried forward have been introduced. A new branch, that of the manufacture of such brushes as are required by the societies, will be undertaken as soon as the necessary plant and appliances can be obtained, so that the making of furniture and furnishing bids fair to become, in due time, not the least important section of the Society's productive works. All that is wanted is the continued patronage of the members. Every effort will be made to produce goods of such quality, consistent with financial considerations, as will make them an acquisition in any household. Hitherto the members of the Federation have stood well by their own creations, and the Directors believe that the future will not alter the tone of the record. The number of hands of all kinds now (September, 1889) employed counts up to sixty. The transfers to other departments for the June quarter was £1,830. 0s. 8d., and the total profit realised since January, 1885, to end of last quarter, was £216. 10s.

BOOTS AND SHOES.

THE manufacture of boots and shoes was determined on, after long and frequent discussion, in October, 1884, when the present manager was appointed. On a small scale, a trade had been done in these articles through the drapery department during the early quarters of the society's existence, and the combined businesses treated as one department, only one statement being shown. Owing to the growth of the department, the boots and shoes were separated from the drapery in May, 1882; and

although still under the same management, a separate account and balance was kept. With the quarter ending November, 1884, the connection between boots and shoes and drapery came to an end, and the former department was placed under separate management.

The factory was started towards the close of 1884, occupying part of the Dundas Street premises ; and, though deemed at first to be amply sufficient in point of space, the demands of the trade soon made it evident that increased accommodation, with possibilities of extension, must be secured. The preliminary expenses necessarily incurred at starting the factory were very considerable, and as these were charged against profit, the first stocktaking, at 31st January, 1885, showed a loss of £191. 1s. 4d. The second quarter, ending 2nd May, 1885, though exhibiting a great increase in the transfers, still showed a small loss of £47. The following quarter, ending 1st August, 1885, showed that the incubus of the first outlays had been got rid of ; the transfers had increased by 50 per cent over the previous quarter, and the balance showed a profit of £65. Since that auspicious item appeared the record of the Boot and Shoe Factory has been one of uninterrupted success. Since February, 1885, till June, 1889, the profit realised for the members has been £5,246. 18s. 10d., while the value of the manufactured goods during the same period rises to the total of £145,652. 15s. 3d. The profit shown last quarter (June, 1889) is £611. 3s., and the value of the transfers to other departments £13,064. 4s. 11d., showing that the progressive development of the trade in this department still goes on.

The departments which partly occupied the premises in Dundas Street—the distributive part of the boot and shoe business and the furniture and furnishings—were also greatly crippled for want of space, and as there was no place to which either could be moved, the removal of the Boot and Shoe Factory became an imperative necessity. The result was the purchase of the ground at Shieldhall, and the erection thereon of a building suitable in every way for the trade. The factory was proceeded with at once, and by the end of March, 1888, the removal of the works, machines, and workers was effected. Since then, as the figures given above will show, the bulk of the trade has continued steadily to expand ; greater excellence and dispatch has been attained, and new branches have been engaged in, until now almost every kind of boot or shoe required by the members can be produced at Shieldhall. At first the aim was to produce only higher class articles, and as new branches were introduced these had necessarily to be of a lower grade, and at a lower price ; thus the average price has fallen during the period of comparison by about one shilling per pair.

It has always been the aim of the directors to take advantage of every improvement in method and style of work, and to introduce the latest mechanical inventions and machines where such have been proved to be of benefit in the saving of time and material. With the view of still further improving our position in this respect, the manager of this department, as the members are aware, was empowered in the early part of last summer to visit the United States, and to report on the conditions of the boot and shoe trade as pursued by our cousins across the Atlantic. There Mr. Scott met with a very kindly reception, and was shown over the works in the leading American cities. He had all desirable information frankly given him, and all the latest specialities in machinery exhibited in motion, and with resultant work. The outcome of this visit has already been to some extent felt,

and though definite statements are impossible as yet, there can be no doubt that advantages alike in purchasing and producing have been secured. The number of people employed, including all classes, amounts at present (September, 1889) to 420.

CURRYING WORKS.

IN connection with the Boot and Shoe Department, the Directors were, at the quarterly meeting held on 24th November, 1888, empowered to enter on the business of Currying and Dressing Leather. The erection of the necessary buildings was at once proceeded with, and at present (September, 1889) the factory has been at work for nearly six months. It is too soon, as yet, either to prophesy or to give specific results of the work done. Sufficient has been accomplished, however, to warrant the anticipation that the outcome of the operations in this branch will be at once satisfactory and profitable.

PRINTING.

A VERY large amount of printing, ruling, and general stationery being required by the members of the Federation, it was early seen that a proportionately large and profitable business could be set up by the Directorate of the Wholesale. It was not, however, till September, 1887, that the Printing Department was opened. Business was first begun in the then new premises in Clarence Street, and carried on there for about six months. The trade, however, increased so rapidly that, in conjunction with large increases in other departments, a deadlock was almost reached in the early months of 1888. It was held as desirable by some that the department should be retained, if possible, in proximity to the central premises, but ultimately the Directors decided to remove the establishment to Shieldhall. The fears that were then entertained as to a possible diminution of trade and usefulness in its new quarters have happily not been realised, and the Printing Department has shown a steady record of expanding business and satisfactory results. The department has always received a fair amount of support, especially from the societies in the neighbourhood of Glasgow; but, as its capabilities for the production of all the stationery requisites of the members become more widely known, the circle of support has steadily broadened till now societies in every part of the country order their books, balance sheets, rule and pass books, &c., from the department at Shieldhall. Being confined to the production of co-operative work, the peculiar wants of the societies have come to be thoroughly understood, and new societies, or societies opening new branches, can always consult the best examples of form and system in the Printing Department.

The workrooms, like those of the other departments at Shieldhall, are models of utility and comfort. Every possible effort has been made to take advantage of the facilities given in securing a staff of competent workers in all the branches, which, with plant and machinery of most recent and improved description, enables the department to produce work of the highest quality with the utmost dispatch.

The production for the first quarter, ending 31st December, 1887, amounted in value to £653, while for the last quarter, ending 29th June, 1889, it had increased

to £995—an advance of 50 per cent in the short period of a year and a half. The entire profit realised from the beginning of operations is £443. 8s. 4d., after the payment of preliminary and other expenses, interest, and depreciation charges. Indeed, from the start, the Printing Department has been, like the other departments in production, a financial success. The number of employés now (September, 1889) engaged is thirty-eight, and the highest rates of wages is paid in each of the classes of male and female workers.

In connection with the Printing Department there has just been introduced the business of paper bag making. A large trade is done in this line, and though the profits are likely to be merely nominal, it was thought that the convenience of the members demanded the introduction of this branch. No actual results can yet be adduced, but care will be taken that no serious loss will be sustained, and the outcome of the operations will be duly open to the members.

HOSIERY, MANTLE-MAKING, &c.

IN connection with the drapery there are several of what may be termed productive branches of business, and though of small importance, either in point of value or of bulk, are yet entitled to mention here. The first of these is that where hosiery of all kinds is produced by knitting machines, attended by girls trained to the operations necessary; mantles and millinery are also made up by a skilled staff of workers—all the three branches being conducted in the rented premises in Morrison Street. The quality of the goods made—stockings, underclothing, children's dresses, and other miscellaneous articles—are uniformly of excellent quality, and have always met with the approval of the members.

BUILDING DEPARTMENT.

It may seem strange to outsiders that a Co-operative Wholesale Society should find it necessary or useful to have a building department as part of its organisation. This department grew out of the circumstances in which the Society very early found itself, and from the decisions of the Directors. When the central premises were about to be erected in Paisley Road, the method pursued was the ordinary one of sending out plans and specifications and asking tenders from building contractors. After the purchase of the west buildings in Paisley Road had been effected and alterations had to be done, a slightly different mode was followed, namely, that of employing a contractor to undertake the erections, who charged the weekly wages paid by him for work done, and for the materials used in the buildings. This plan was continued during these alterations; and when it became necessary, in 1886, to erect a building in Clarence Street for stabling, warehouses, and hall, all the various kinds of work, except the joinery, were let out in the usual way. The Directors decided, by way of experiment, to retain this branch in their own hands, under the superintendence of the clerk of works who had been inspector on the buildings erected in Dundas Street (boot and shoe and furniture departments), and at Link's Place, Leith. The result was so entirely satisfactory, in the quality of the workmanship and otherwise, that the buildings in Clarence Street have in this respect been greatly admired by competent judges. In respect to cost the result has been no less pleasing, a clear gain having been shown, when the work done was measured

and priced at prevailing rates by a thoroughly qualified party. These facts determined the Directors that, in any future building required by the Society, the same system and principle should be followed. Since then there have been, or are being, erected by the building department, the following :—

Boot and Shoe Factory at Shieldhall.

Clothing Factory „

Printing Premises „

Cabinet-making Factories „

Stables „

Preserve Works „

Currying Works „

Chimney for the Works „

Boundary Walls and Roads „

Ham Curing Premises in Clarence Street.

The Large New Drapery Warehouses in Dundas and St. James's Streets.

(The latter building, it is estimated, will cost at least £15,000.)

The great benefits arising from this method of working are obvious—the men are not driven or hurried, they have no inducement to pass scamped or insufficient work, and the materials being known to our own servants the quality is to a large extent guaranteed, and can be thoroughly relied on.

On September 14th last the number of men employed were, 56 masons and bricklayers, 20 joiners, 39 labourers, plumbers, plasterers, and others, all paid, of course, with the usual rates in the trades, who also receive the same rate per £ on their wages as bonus that is paid to workers in the distributive departments.

ENNISKILLEN.

OWING to the increase of the Society's trade in groceries and provisions, and the large sums of money that were being paid to agents for Irish produce, it became evident to the management that if one of the great principles of Co-operation—viz., that of bringing consumer and producer into closer affinity—was to be maintained, they would require to go past these middle men and become their own collectors of Irish produce. To carry out this idea a deputation from the Society visited Ireland, and, after careful consideration of the claims of various centres of supply, they fixed upon Enniskillen as the most suitable. Early in 1885 premises were rented in that town, and buildings erected suitable for the storage of produce before being sent direct to societies or to Glasgow. Over £250 were expended in the erection of the necessary buildings. Although a lease of the premises was taken for ten years, the precautionary measure was taken of making a quarterly charge against the branch of a sum which, up to March, 1889, has been sufficient to clear off the original cost of the buildings. Thus the rent, so far as charged against the money expended, has been cancelled, and the branch, thus far, sits rent free.

For the first quarter, ending August, 1885, the transfers from Enniskillen amounted to £4,352; for the nearest corresponding quarter of 1888, ending September 29th, the transfers were in value £11,002. It will thus be seen that the supplies from Enniskillen have made a substantial increase, to that extent fulfilling the end

for which it was established. The entire trade done in this department since its commencement has been—Butter, £53,137; eggs, £44,711; bacon and hams, £18,243; being a total of £116,091.

THE POTATO TRADE.

A VERY extensive trade in potatoes is now being done by the Society, and carried on at Glasgow, Leith, and Kilmarnock. To a large extent the potatoes are planted by the Society, at a fixed rate per acre for the land, in each of the districts, and dug up at the proper season. In addition to this plan of operation many fields are purchased from the farmers, the potato buyers—men chosen for their skill in this line—making “their eye their merchant” in the purchase. The sums expended during the present (1889) season on potatoes amount in Glasgow to £3,373, in Leith to £1,470, and in Kilmarnock to £4,205. While the profits in this department are fluctuating, on the whole, the trade has been advantageous to the Society.

CATTLE BUYING.

THIS branch of business was engaged in for the laudable and co-operative purpose of diminishing the competition among co-operative societies themselves, by having one man to buy for all, or as many as chose to encourage the plan. The scheme, as might have been expected, has met with the uncompromising opposition of the buyers in the various societies, and as the trade is an exceedingly uncertain one, committees in many cases have chosen to go by the advice of the salesmen and buyers rather than that of co-operative conclusions. During the past of this department many fluctuations have been experienced—sometimes an increase, sometimes a diminution in the number of societies buying from the Wholesale. The turnover for the quarter ending 28th September, 1889, was £6,813.

CAPITAL EMPLOYED IN PRODUCTION.

THE capital employed in the whole of the productive departments of the Scottish Wholesale at Shieldhall alone, in land, buildings, and stock, amounted at the June quarter to £33,723. The net profit earned for that quarter in those departments was £974. 12s. Besides this sum, £407. 8s. 6d. was charged against the departments for interest on capital employed. These two sums taken together amount to £1,382. 0s. 6d., being a return on the capital employed of 16 per cent per annum. The rate earned for the whole of the year (1888) was at the rate of 15 per cent. The rate earned for the first quarter of 1889, that ending in March, was 12·68 per cent, so that as commercial concerns the productive enterprises of the Scottish Co-operative Wholesale Society are not only sound, but satisfactory and profitable.

STATEMENT

*Showing the PROGRESS of the SOCIETY FROM ITS COMMENCEMENT in September, 1868, till date, with
COMPARISONS of SALES, and other information.*

	Year or Quarter ending	Number of Shares Subscribed.	Capital: Includes Share, Loan, Reserve, and Insurance Funds.	Net Sales.	Gross Total.	Increase on Corresponding Quarter or previous Year.	Rate per Cent Inc.	Expenses.	Rate per £ on Sales.
1st Quarter....	December 7, 1868..	..	£1,795	£9,697	£	£		£153	3·8
1st Year—52 wks	December 5, 1869..	..	5,174	81,094	90,791	..	..	1,035	3·0
2nd " 50 "	November 19, 1870..	..	12,542	105,249	196,041	24,155	29·7	1,549	3·5
3rd " 52 "	" 18, 1871..	..	18,009	162,658	358,699	57,408	54·5	2,180	3·2
4th " " "	" 16, 1872..	18,708	30,931	262,530	621,230	99,872	61·4	3,469	3·1
5th " " "	" 15, 1873..	21,271	50,433	384,489	1,005,719	121,958	46·4	5,055	3·1
6th " " "	" 14, 1874..	24,651	48,981	409,947	1,415,667	25,458	6·6	6,696	3·9
7th " " "	" 13, 1875..	27,112	56,750	430,169	1,845,836	20,222	4·9	7,137	3·9
8th " " "	" 4, 1876..	29,008	67,218	457,529	2,303,365	27,359	6·3	7,540	3·9
9th " " "	" 3, 1877..	31,945	72,568	589,221	2,892,586	131,692	28·7	8,648	3·5
10th " " "	" 2, 1878..	34,830	83,173	600,590	3,493,177	11,369	1·9	10,095	4·0
11th " " "	" 2, 1879..	36,008	93,076	630,097	4,123,275	29,507	4·9	11,117	4·2
12th " " "	October 30, 1880..	41,584	110,179	845,221	4,968,496	215,124	34·1	13,020	3·7
13th " " "	November 5, 1881..	49,073	135,713	986,646	5,955,143	141,424	16·7	15,757	3·8
14th " " "	" 4, 1882..	53,684	169,428	1,100,588	7,055,732	113,942	11·5	19,686	4·2
15th " " "	" 3, 1883..	59,529	195,396	1,253,154	8,308,886	152,565	13·8	22,120	4·2
16th " " "	" 1, 1884..	65,331	244,186	1,300,331	9,609,218	47,177	3·7	24,307	4·5
17th " " "	October 31, 1885..	70,066	288,945	1,438,220	11,047,438	137,888	10·6	27,314	4·5
18th " " "	December 25, 1886..	79,874	333,653	1,857,152	12,904,590	418,931	29·1	36,942	4·7
19th " " "	" 31, 1887..	87,220	367,309	1,810,015	14,714,606	153,965	9·2	35,800	4·7
20th " " "	" 29, 1888..	96,521	409,668	1,963,853	16,678,460	178,897	10·0	39,411	4·8
82nd Quar.—13 wks	March 30, 1889..	98,188	443,987	510,137	17,188,597	83,294	19·5	10,336	4·8
83rd " " "	June 29, 1889..	102,646	453,835	568,420	17,757,017	93,657	19·7	11,000	4·6

STATEMENT

Showing the Progress of the Society from its Commencement in September, 1868, till date, with Comparisons of Sales, and other information.—Continued.

	1st Quarter....	Year or Quarter ending	Net Profit.	Total Net Profit.	Aver- age Divi- dend.	RESERVE AND INSURANCE FUNDS.			DEPRECIATIONS ALLOWED ON BUILDINGS AND FIXTURES.	
						Added.	Withdrawn.	Total Amount.	Amount.	Total Amount.
						£48	£	£	£9	£
December 7, 1868..		December	1,303	1,352	3 $\frac{1}{4}$	63	..	112	129	138
December 5, 1869..	1st Year—52 wks	December	2,418	3,770	4 $\frac{1}{2}$	324	..	436	111	250
November 19, 1870..	50 "	November	4,131	7,902	5 $\frac{1}{4}$	578	..	1,014	205	455
" 18, 1871..	52 "	"	5,435	13,337	4 $\frac{3}{4}$	471	..	1,485	346	801
" 16, 1872..	" "	"	7,445	20,783	4 $\frac{3}{4}$	355	141	1,700	657	1,439
" 15, 1873..	" "	"	7,553	28,336	4 $\frac{1}{4}$	1,049	104	2,644	784	2,243
" 14, 1874..	" "	"	8,232	36,569	4	338	580	2,402	321	2,565
" 13, 1875..	" "	"	8,836	45,405	4	791	672	2,522	452	3,017
" 4, 1876..	" "	"	10,925	56,330	4	918	343	3,097	485	3,503
" 3, 1877..	51 "	"	11,968	68,298	4	721	269	3,549	1,155	4,659
" 2, 1878..	52 "	"	14,988	83,287	4 $\frac{3}{4}$	2,215	160	5,606	1,336	5,995
" 2, 1879..	" "	"	21,685	104,973	6 $\frac{1}{4}$	3,134	336	8,404	1,086	7,082
October 30, 1880..	" "	October	23,981	128,954	6	3,086	2,694	8,796	1,653	8,735
November 5, 1881..	53 "	November	23,219	152,174	5 $\frac{1}{4}$	3,824	334	12,286	1,688	10,424
" 4, 1882..	52 "	"	28,365	180,540	5 $\frac{3}{4}$	3,801	1,530	14,557	2,420	12,844
" 3, 1883..	" "	"	29,434	209,974	5 $\frac{1}{4}$	4,428	1,525	17,471	2,039	14,884
" 1, 1884..	" "	"	39,641	249,616	6 $\frac{1}{4}$	4,393	610	21,254	3,475	18,359
October 31, 1885..	" "	October	50,398	300,014	6 $\frac{1}{4}$	5,528	1,315	25,566	2,980	21,340
December 25, 1886..	60 "	December	47,278	347,293	6 $\frac{3}{4}$	8,474	1,389	32,651	3,019	24,360
" 31, 1887..	53 "	"	53,538	400,832	6 $\frac{1}{4}$	7,615	3,392	36,874	8,170	32,530
" 29, 1888..	52 "	"								
March 30, 1889..	82nd Quar.—13 wks	March	13,695	414,527	7	2,016	526	38,365	1,150	33,681
June 29, 1889..	83rd " "	June	16,806	431,334	7	2,423	173	40,615	1,199	34,881

GROCERY DEPARTMENT, GLASGOW.

YEARLY STATEMENT. SALES, EXPENSES, AND NET PROFIT.

NET SALES.																				
	Drapery and Boots.				Dundee.		Kilmarnock.		Grocery, Glasgow.		Total.		Expenses.	Rate per £ of Sales.	Net Profit.	Rate per £ of Sales.	Stocks.			
	£	s.	d.		£	s.	d.	£	s.	d.	£	s.						d.	£	s.	d.
Quarter ending Dec. 7, 1868..	....	....	....	....	....	....	....	....	9,697	7	1	9,697	7	1	48	12	10	£	4,648
52 weeks " " 5, 1869..	....	....	....	....	....	....	....	....	81,094	2	6	81,094	2	6	1,303	15	0	£	5,478
50 " " Nov. 9, 1870..	....	....	....	....	....	....	....	....	105,249	12	4	105,249	12	4	2,418	9	2	£	9,060
52 " " " 18, 1871..	....	....	....	....	....	....	....	....	162,658	7	7	162,658	7	7	4,131	8	6	£	14,000
52 " " " 16, 1872..	....	....	....	....	....	....	....	....	262,530	19	10	262,530	19	10	5,435	3	9	£	21,050
52 " " " 15, 1873..	....	....	....	....	....	....	....	....	384,489	4	0	384,489	4	0	7,445	19	1	£	24,510
52 " " " 14, 1874..	....	....	....	....	....	....	....	....	409,947	7	9	409,947	7	9	7,553	5	2	£	24,700
52 " " " 13, 1875..	....	....	....	....	....	....	....	....	430,169	7	11	430,169	7	11	8,232	11	6	£	29,400
51 " " " 4, 1876..	42,952	0	10	....	....	....	....	....	414,576	19	6	457,529	0	4	8,836	2	3	£	39,550
52 " " " 3, 1877..	50,654	14	2	....	....	....	....	....	507,582	14	4	558,237	8	6	10,443	15	6	£	39,510
52 " " " 2, 1878..	56,480	17	7	....	....	....	....	....	467,342	1	0	523,822	18	7	10,289	0	10	£	40,130
52 " " " 2, 1879..	60,046	3	9	....	....	....	....	....	481,949	12	2	541,995	15	11	12,625	11	3	£	50,400
52 " " " Oct. 30, 1880..	83,856	9	10	....	....	....	....	....	615,601	5	5	699,457	15	3	17,908	0	6	£	43,190
53 " " " Nov. 5, 1881..	102,157	0	11	11,121	15	7	....	....	679,534	6	4	792,813	2	10	18,439	1	3	£	61,920
6 months " " May 6, 1882..	53,190	8	0	10,385	14	5	12,982	1	4	336,413	13	0	412,971	16	9	8,270	16	9	£	34,620
6 " " " Nov. 4, 1882..	....	....	....	....	....	....	....	....	383,834	1	3	383,834	1	3	7,539	19	0	£	38,374
52 weeks " " 3, 1883..	....	....	....	....	....	....	....	....	776,681	1	5	776,681	1	5	15,350	8	9	£	30,081
52 " " " 1, 1884..	....	....	....	....	....	....	....	....	759,443	11	7	759,443	11	7	14,281	1	1	£	28,130
52 " " " Oct. 31, 1885..	....	....	....	....	....	....	....	....	761,889	7	11	761,889	7	11	16,187	18	9	£	37,450
60 " " " Dec. 25, 1886..	....	....	....	....	....	....	....	....	936,030	19	0	936,030	19	0	19,073	6	9	£	56,095
53 " " " 31, 1887..	....	....	....	....	....	....	....	....	895,560	6	4	895,560	6	4	20,351	5	3	£	44,610
52 " " " 20, 1888..	....	....	....	....	....	....	....	....	972,790	2	2	972,790	2	2	23,399	9	11	£	46,650
13 " " " Mar. 30, 1889..	....	....	....	....	....	....	....	....	265,131	9	6	265,131	9	6	6,699	14	3	£	46,300
13 " " " June 29, 1889..	....	....	....	....	....	....	....	....	288,977	5	11	288,977	5	11	8,148	9	2	£	
Totals.....	449,337	15	1	21,507	10	0	12,982	1	4	11,389,185	5	10	11,873,012	12	3	254,413	6	3	£	46,300
													182,922	5	3				5.1	
																			3.6	

GROCERY DEPARTMENT, LEITH.

YEARLY STATEMENT, SHOWING SALES, EXPENSES, AND NET PROFIT.

	Net Sales.			Expenses.			Rate of Pence per £.			Net Profit.			Rate of Pence per £.		Amount of Stock.
	£	s.	d.	£	s.	d.	d.			£	s.	d.	d.		£
Year ending November 3, 1877—52 weeks....	30,984	0	9	451	17	0	3·5			481	12	9	3·7		4,590
" " 2, 1878 " "	76,767	11	1	1,119	10	4	3·5			1,679	0	11	5·2		3,000
" " 1, 1879 " "	88,101	15	11	1,284	16	8	3·5			2,363	8	3	6·4		6,480
" " October 30, 1880 " "	145,764	0	3	2,140	6	2	3·5			3,777	4	2	6·2		8,410
" " November 5, 1881—53 " "	193,833	10	10	2,826	11	8	3·5			5,542	7	9	6·8		13,400
" " 4, 1882—52 " "	205,728	16	3	2,927	11	2	3·4			4,895	11	9	5·7		14,890
" " 3, 1883 " "	255,160	2	2	3,488	17	9	3·2			6,093	19	3	5·7		20,045
" " 1, 1884 " "	281,509	2	4	3,992	8	2	3·4			6,935	10	4	5·9		16,250
" " October 31, 1885 " "	363,664	7	11	5,031	1	8	3·3			10,572	0	8	6·9		29,750
" " December 25, 1886—60 " "	496,240	13	8	7,160	19	5	3·4			12,452	11	4	6·0		24,000
" " 31, 1887—53 " "	496,673	11	8	7,256	5	4	3·5			13,217	13	3	6·3		42,420
" " 29, 1888—52 " "	536,600	10	6	7,971	7	4	3·5			14,112	13	9	6·3		31,080
Quarter ending March 30, 1889—13 " "	133,391	8	5	2,012	17	6	3·6			3,037	1	2	5·5		34,750
" " June 29, 1889—13 " "	142,574	1	2	2,037	19	2	3·4			3,511	4	2	5·9		32,350
Totals to June 29, 1889.....	3,446,993	12	11	49,702	9	4	3·4			88,671	19	6	6·1		32,350

QUARTERLY STATEMENT, GROCERY DEPARTMENT, KILMARNOCK,

FROM DATE OF KEEPING A SEPARATE ACCOUNT.

Quarter ending	Net Sales.		Expenses.		Rate per £ of Sales.		Net Profit.		Rate per £ of Sales.	Stocks.
	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
August 5, 1882	6,594	0 5	190	15 1	7.0		163	7 8	d. 6.0	£ 535
" " 4, 1882	8,849	10 3	221	7 8	6.0		137	9 1	3.7	1,550
" " 3, 1883	9,894	13 1	245	18 11	5.9		362	11 7	8.7	2,320
" " 5, 1883	10,192	13 4	236	7 10	5.5		472	3 0	11.1	2,120
" " 4, 1883	7,979	7 10	245	14 8	7.3		238	4 11	7.1	720
" " 3, 1883	11,625	19 8	225	0 1	4.6		176	13 6	3.6	1,663
" " 2, 1884	8,446	16 2	217	1 5	6.1		123	10 4	3.5	2,898
" " 3, 1884	9,492	2 9	197	12 5	4.9		162	2 9	4.0	1,781
" " 2, 1884	9,145	12 11	208	15 8	5.4		114	15 5	3.0	963
" " 1, 1884	12,989	5 11	198	7 11	3.7		235	6 3	4.2	2,812
" " 31, 1885	10,094	9 8	204	18 3	4.8		69	14 9	1.6	2,521
" " 2, 1885	8,874	3 9	159	14 3	4.3		258	5 9	6.9	1,750
" " 1, 1885	8,644	2 7	192	11 6	5.3		102	4 1	2.8	1,132
" " 31, 1885	14,012	17 7	208	14 3	3.5		534	12 2	9.1	2,300
" " 30, 1886	9,461	10 4	204	13 0	5.2		295	13 5	7.5	2,010
" " 1, 1886	9,439	14 11	177	13 5	4.5		289	7 4	7.3	1,600
" " 31, 1886	9,434	7 4	193	15 8	4.9		264	10 0	6.7	760
" " *December 25, 1886	23,129	5 10	309	3 2	3.2		908	16 9	9.4	2,070
" " March 26, 1887	11,129	13 7	170	3 9	3.6		364	3 8	7.8	2,615
" " June 25, 1887	9,928	13 5	189	4 9	4.5		255	7 8	6.1	1,525
" " September 24, 1887	15,469	2 4	221	10 8	3.4		895	18 3	13.6	1,070
" " +December 31, 1887	16,152	2 11	245	9 8	4.2		758	15 6	11.2	2,585
" " March 31, 1888	11,715	9 7	179	9 8	4.0		328	8 3	6.7	2,850
" " June 30, 1888	13,539	14 3	202	10 10	3.6		379	15 5	6.7	2,410
" " September 29, 1888	13,946	14 7	218	14 2	3.8		23	10 11	0.4	2,329
" " December 29, 1888	15,162	13 11	229	9 1	3.6		324	10 8	5.1	3,200
" " March 30, 1889	10,597	0 5	178	4 0	4.0		178	19 2	4.0	2,080
" " June 29, 1889	11,538	7 6	216	13 3	4.5		102	6 9	2.1	2,600
Totals to June 29, 1889 ..	317,480	6 10	5,889	15 0	4.4		8,511	5 0	6.4	2,600

* Twenty-one weeks. + Fourteen weeks

QUARTERLY STATEMENT, GROCERY DEPARTMENT, DUNDEE,
FROM DATE OF KEEPING A SEPARATE ACCOUNT.

Quarter Ending	Net Sales.		Expenses.		Rate per £ of Sales.	Net Profit.		Rate per £ of Sales.	Net Loss.		Rate per £ of Sales.	Stocks. £
	£	s. d.	£	s. d.		£	s. d.		£	s. d.		
August 5, 1882.....	6,328	4 0	237	2 11	d. 8.8	.....	.....	d. ..	126	19 9	d. 4.8	1,205
November 4, 1882.....	7,180	12 3	207	17 9	7.0	.....	.....	..	98	12 7	3.3	1,474
February 3, 1883.....	8,513	10 1	217	6 4	6.1	67	12 4	1.8	.....	.....	..	1,040
May 5, 1883.....	8,583	16 3	226	13 4	6.3	96	1 7	2.7	.....	.....	..	1,080
August 4, 1883.....	9,050	6 4	245	1 3	6.5	5	15 3	0.1	.....	.....	..	1,923
November 3, 1883.....	8,533	5 8	218	11 2	6.1	71	2 5	2.0	.....	.....	..	2,455
February 2, 1884.....	9,278	1 10	235	12 9	6.1	88	14 11	2.2	.....	.....	..	2,250
May 3, 1884.....	10,943	14 6	252	16 9	5.6	181	7 10	4.0	.....	.....	..	1,975
August 2, 1884.....	12,648	2 11	262	11 10	5.0	260	9 7	4.9	.....	.....	..	2,950
November 1, 1884.....	13,776	3 6	275	12 6	4.8	73	16 8	1.3	.....	.....	..	2,690
January 31, 1885.....	12,080	7 2	291	8 8	5.8	111	1 3	2.2	.....	.....	..	1,080
May 2, 1885.....	13,424	7 0	242	12 6	4.3	189	3 2	3.4	.....	.....	..	1,950
August 1, 1885.....	14,930	3 3	251	12 1	4.0	359	16 4	5.8	.....	.....	..	2,940
October 31, 1885.....	15,685	3 4	271	7 11	4.2	348	15 2	5.3	.....	.....	..	2,890
January 30, 1886.....	12,248	16 9	248	12 8	4.8	238	13 5	4.6	.....	.....	..	1,300
May 1, 1886.....	13,616	12 9	283	8 7	5.0	86	11 2	1.5	.....	.....	..	2,670
July 31, 1886.....	14,912	1 10	265	7 11	4.2	205	17 7	3.3	.....	.....	..	3,250
* December 25, 1886.....	22,975	17 8	397	17 9	4.1	348	8 3	3.7	.....	.....	..	2,600
March 26, 1887.....	13,916	4 6	244	6 5	4.2	163	5 0	2.8	.....	.....	..	1,885
June 25, 1887.....	13,810	2 11	241	9 2	4.2	210	10 3	3.6	.....	.....	..	3,050
September 24, 1887.....	15,064	15 6	265	8 7	4.2	212	6 11	3.4	.....	.....	..	3,020
+ December 31, 1887.....	16,231	4 0	281	14 4	4.2	279	17 11	4.2	.....	.....	..	3,210
March 31, 1888.....	12,205	12 7	246	11 4	4.8	286	9 8	5.6	.....	.....	..	2,770
June 30, 1888.....	14,865	19 7	262	6 11	4.2	154	19 5	2.5	.....	.....	..	3,740
September 29, 1888.....	14,857	13 3	281	9 7	4.5	253	8 2	4.1	.....	.....	..	5,370
December 29, 1888.....	15,323	1 0	284	8 1	4.4	321	3 11	5.0	.....	.....	..	2,710
March 30, 1889.....	16,415	11 3	256	13 3	3.7	245	2 6	3.5	.....	.....	..	3,230
June 29, 1889.....	20,090	11 2	286	1 0	3.4	618	7 4	7.3	.....	.....	..	5,940
Totals.....	367,490	2 10	7,282	3 4	4.7	5,478	18 0	..	225	12 4	..	5,940
						225	12 4	..				
						5,253	5 8	3.4				

* Twenty-one weeks. † Fourteen weeks.

QUARTERLY STATEMENT, DRAPERY DEPARTMENT,
FROM DATE OF KEEPING A SEPARATE ACCOUNT.

Quarters Ending	NET SALES.										Expenses.	Ratio per £ of Sales.	Net Profit.	Ratio per £ of Sales.	Stocks.
	Boots.		Furniture.		Drapery.		Total.								
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.					
August 5, 1882..	8,351	15 0	2,693	6 11	21,144	6 11	32,189	8 10	1,123	9 9	1,171	8 2	d.	8·4	28,560
November 4, 1882..	9,267	11 10	2,057	1 11	25,587	12 9	36,912	6 6	1,356	1 2	1,308	6 6	d.	8·8	34,030
February 3, 1883..	7,520	4 4	2,280	17 3	22,301	14 3	32,102	15 10	1,409	11 3	967	14 0	d.	10·5	33,260
May 5, 1883..	8,159	0 7	1,904	14 4	25,682	6 9	35,746	1 8	1,438	12 11	1,090	8 2	d.	9·6	31,231
August 4, 1883..	9,368	12 4	3,045	1 9	23,937	10 11	36,351	5 0	1,447	8 1	1,284	12 4	d.	9·5	31,253
November 3, 1883..	9,658	4 3	2,518	11 10	30,562	12 8	42,739	8 9	1,534	9 3	1,807	4 8	d.	8·6	32,281
February 2, 1884..	8,944	16 1	2,994	17 9	26,445	3 8	38,384	17 6	1,588	18 8	1,605	11 5	d.	9·9	33,192
May 3, 1884..	9,782	13 2	2,307	11 1	30,463	14 9	42,553	19 0	1,666	5 8	1,591	16 7	d.	9·4	36,065
August 2, 1884..	10,981	0 10	4,595	4 10	28,337	2 6	43,913	8 2	1,731	9 9	1,717	4 10	d.	9 4	35,784
November 1, 1884..	10,884	13 3	2,887	1 9	34,034	16 0	47,806	11 0	1,827	15 5	1,899	14 5	d.	9·1	39,661
January 31, 1885..	.....	.....	.....	.....	30,267	3 3	30,267	3 3	1,290	0 9	1,319	11 1	d.	10·2	31,084
May 2, 1885..	.....	.....	.....	.....	37,153	15 9	37,153	15 9	1,414	15 11	1,492	17 7	d.	9·1	32,340
August 1, 1885..	.....	.....	.....	.....	33,578	12 7	33,578	12 7	1,438	19 0	1,211	0 11	d.	10·2	31,020
October 31, 1885..	.....	.....	.....	.....	39,994	14 4	39,994	14 4	1,547	6 10	1,847	0 5	d.	9·2	35,990
January 30, 1886..	.....	.....	.....	.....	33,029	17 3	33,029	17 3	1,554	9 2	1,216	7 10	d.	11·2	33,150
May 1, 1886..	.....	.....	.....	.....	44,570	7 11	44,570	17 11	1,641	9 6	1,709	19 3	d.	8 8	36,340
July 31, 1886..	.....	.....	.....	.....	42,129	5 5	42,129	5 5	1,705	8 3	1,801	11 5	d.	9·7	40,100
*December 25, 1886..	.....	.....	.....	.....	75,835	10 10	75,835	10 10	3,362	6 4	3,983	5 11	d.	10·6	45,740
March 26, 1887..	.....	.....	.....	.....	40,647	13 5	40,647	13 5	2,028	12 8	1,248	2 8	d.	11·9	47,670
June 25, 1887..	.....	.....	.....	.....	50,432	4 9	50,432	4 9	2,081	15 1	2,185	17 1	d.	9·9	42,170
September 24, 1887..	.....	.....	.....	.....	47,697	15 3	47,697	15 3	2,065	14 10	2,234	6 10	d.	10·3	45,870
†December 31, 1887..	.....	.....	.....	.....	55,420	13 10	55,420	13 10	2,294	1 9	2,487	10 2	d.	10·0	41,400
March 31, 1888..	.....	.....	.....	.....	48,630	9 0	48,630	9 0	2,176	17 7	1,661	14 11	d.	10·7	41,400
June 30, 1888..	.....	.....	.....	.....	56,216	13 4	56,216	13 4	2,257	18 4	2,175	16 9	d.	8·2	48,645
September 29, 1888..	.....	.....	.....	.....	57,138	9 11	57,138	9 11	2,324	4 0	2,175	16 9	d.	9·6	43,240
December 29, 1888..	.....	.....	.....	.....	56,928	16 6	56,928	16 6	2,486	11 6	2,186	15 11	d.	9·7	50,050
March 30, 1889..	.....	.....	.....	.....	55,006	12 0	55,006	13 0	2,493	3 11	2,057	16 3	d.	10·4	47,990
June 29, 1889..	.....	.....	.....	.....	64,163	10 4	64,163	10 4	2,645	6 9	2,294	3 2	d.	10·8	54,600
Totals	92,918	11 8	27,284	9 5	1,137,339	17 10	1,257,542	18 11	51,933	4 1	50,725	17 9	d.	9·9	50,900

* Twenty-one weeks. † Fourteen weeks.

PRODUCTIVE DEPARTMENTS.—TAILORING FACTORY.

QUARTERLY STATEMENT SHOWING EXPENSES AND NET PROFIT.

	Transferred.	Production.		Expenses on Production.		Rate per Cent.	Net Profit on Production.		Rate per Cent.	Net Loss.		Rate per Cent.
		£	s. d.	£	s. d.		£	s. d.		£	s. d.	
November 4, 1882	427 10 10	427	10 10	319	12 11	74·71	1 11	2	0·23	..	..	..
February 3, 1883	542 7 3	542	7 3	386	2 6	71·21	34 9	10	6·27	..	..	..
May 5, 1883	541 8 10	541	8 10	404	5 6	74·67	..	..	..	15 9	5	2·77
August 4, 1883	647 18 2	647	18 2	484	17 7	74·80	..	..	..	7 2	10	1·08
November 3, 1883	537 13 10	537	13 10	357	13 9	66·48	..	..	..	0 8	2	..
February 2, 1884	464 3 0	464	3 0	304	3 7	65·51	13 14	9	2·80	..	..	..
May 3, 1884	587 6 0	587	6 0	435	16 7	74·11	..	..	..	1 16	4	0·2
August 2, 1884	631 8 0	631	8 0	463	8 0	73·37	15 1	0	2·37	..	..	..
November 1, 1884	838 10 10	838	10 10	450	5 9	53·70	18 9	9	2·14	..	..	..
January 31, 1885	661 1 6	661	1 6	426	4 10	64·45	..	..	..	38 15	8	5·74
May 2, 1885	838 8 3	838	8 3	491	7 3	58·59	54 17	5	6·44	..	..	..
August 1, 1885	947 8 5	947	8 5	569	11 6	60·08	58 3	2	6·12	..	..	..
October 31, 1885	1,164 13 7	1,164	13 7	692	2 0	59·45	5 19	5	0·51	..	..	..
January 30, 1886	1,128 2 2	1,128	2 2	742	7 1	65·78	..	..	..	4 1	11	0·35
May 1, 1886	1,474 0 7	1,474	0 7	814	6 1	55·22	38 14	11	2·57	..	..	..
July 31, 1886	1,511 2 1	1,511	2 1	869	4 8	57·51	15 13	10	0·99	..	..	..
*December 25, 1886	2,139 13 9	2,139	13 9	1,420	12 6	66·38	..	..	..	36 17	2	1·68
March 26, 1887	1,587 2 3	1,587	2 3	926	18 10	58·34	21 3	11	1·32	..	..	..
June 25, 1887	2,265 11 8	2,265	11 8	1,351	1 8	59·64	111 17	4	4·90	..	..	..
September 24, 1887	1,927 17 10	1,927	17 10	1,282	9 8	66·52	..	..	..	139 11	0	7·21
December 31, 1887	2,298 14 10	1,965	1 1	1,286	17 8	65·44	..	..	..	68 18	3	3·51
March 31, 1888	1,529 11 9	1,692	5 1	1,077	12 1	63·65	42 14	2	2·48	..	..	..
June 30, 1888	2,212 9 9	2,227	2 1	1,335	15 10	59·94	109 15	2	8·16	..	..	..
September 29, 1888	2,270 9 2	2,203	14 3	1,404	15 8	63·73	167 6	10	7·58	..	..	..
December 29, 1888	2,319 5 1	2,516	5 1	1,492	14 4	59·30	189 7	3	7·51	..	..	..
March 30, 1889	1,892 6 4	1,784	6 5	1,210	6 10	67·76	84 0	11	4·70	..	..	..
June 29, 1889	2,464 17 4	2,449	6 3	1,450	15 11	59·12	241 16	2	9·84	..	..	..
Totals.....	35,851 3 1	35,701 9 1	22,451 10 7	62·88	1,224 17 0	..	313 0 9	0·99	..	..	..	..

* Twenty-one weeks.

SHIRT FACTORY.

QUARTERLY STATEMENT.

	Transferred.	Production.	Expenses on Production.	Rate per Cent.	Net Profit on Production.	Rate per Cent.	Net Loss.	Rate per Cent.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£ s. d.	
November 4, 1882	201 11 0	201 11 0	159 13 10	79.10	21 9 4	10.44	..	..
February 3, 1883	207 9 10	207 9 10	176 16 1	85.02	8 5 6	3.86	..	..
May 5, 1883	208 8 0	208 8 0	171 5 8	82.21	5 7 8	2.40	..	..
August 4, 1883	168 1 11	168 1 11	147 14 11	87.5	7 16 9	4.76	..	..
November 3, 1883	175 13 4	175 13 4	159 3 1	90.85	0 9 3	..	..	..
February 2, 1884	225 16 1	225 16 1	188 4 5	83.55	9 18 8	4.44	..	..
May 3, 1884	234 2 3	234 2 3	193 8 0	82.47	7 16 10	2.99	..	..
August 2, 1884	178 18 8	178 18 8	161 13 5	90.44	..	..	8 16 10	4.91
November 1, 1884	231 2 7	231 2 7	200 15 11	86.57	..	..	7 9 9	3.22
January 31, 1885	294 9 10	294 9 10	244 0 8	83.02	13 1 3	4.42	..	..
May 2, 1885	474 7 1	474 7 1	256 1 5	54.00	37 16 7	7.80	..	..
August 1, 1885	303 19 5	303 19 5	182 7 11	60.06	23 18 5	7.78	..	..
October 31, 1885	334 11 4	334 11 4	202 10 8	60.47	14 9 3	4.19	..	..
January 30, 1886	355 4 8	355 4 8	216 10 6	60.84	10 18 9	3.09	..	..
May 1, 1886	409 10 4	409 10 4	245 3 7	59.9	14 10 1	3.42	..	..
July 31, 1886	422 4 4	422 4 4	252 13 2	59.71	26 7 6	6.16	..	..
December 25, 1886	705 17 7	705 17 7	418 5 3	59.29	20 7 0	2.83	..	..
March 26, 1887	391 17 6	391 17 6	248 3 1	63.26	8 10 8	2.04	..	..
June 25, 1887	400 7 4	400 7 4	235 18 8	59.00	8 8 3	2.00	..	..
September 24, 1887	343 6 10	343 6 10	228 16 4	66.76	3 11 6	1.02	..	..
December 31, 1887	496 4 8	514 14 4	320 12 8	62.25	19 15 0	3.83	..	..
March 31, 1888	517 4 1	510 6 9	314 13 9	61.57	9 10 1	1.76	..	..
June 30, 1888	557 17 2	564 7 9	377 0 4	66.84	1 11 10	..	..	..
September 29, 1888	605 11 11	606 7 8	410 5 2	67.65	..	..	12 9 7	1.98
December 29, 1888	691 7 4	699 12 10	475 8 0	67.85	..	..	11 17 10	1.71
March 30, 1889	765 6 11	753 8 2	443 10 7	58.80	69 7 11	9.16	....	..
June 29, 1889	677 5 1	677 7 0	429 14 6	63.36	30 7 9	4.43	....	..
Totals.....	10,577 17 1	10,593 4 5	7,060 11 7	66.33	373 15 10	..	40 14 0	.04
					40 14 0	..		
					333 1 10	3.14		

BOOT AND SHOE FACTORY.

QUARTERLY STATEMENT SHOWING EXPENSES AND NET PROFIT.

	Transferred.	Production.	Expenses.	Rate per Cent on Production	Net Profit on Production.	Rate per Cent on Production	Net Loss.	Rate per Cent.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£ s. d.	
May 2, 1885	3,298 16 7	3,298 16 7	1,183 10 5	35·87	..	..	47 9 10	1·42
August 1, 1885	5,222 6 4	5,222 6 4	1,642 8 2	31·44	65 14 11	1·24	..	..
October 31, 1885	5,283 9 3	5,283 9 3	1,686 10 3	31·91	175 4 4	3·31	..	..
January 30, 1886	5,456 19 0	5,456 19 0	1,723 7 0	31·57	81 8 8	1·48	..	..
May 1, 1886	6,535 2 5	6,535 2 5	2,010 0 5	30·75	165 13 2	2·52	..	..
July 31, 1886	6,217 1 1	6,217 1 1	2,101 11 6	33·77	215 3 5	3·45	..	..
*December 25, 1886	15,607 4 2	15,607 4 2	4,290 7 0	27·49	651 19 9	4·17	..	..
March 26, 1887	6,105 16 5	6,105 16 5	2,161 8 4	35·39	60 12 7	0·98	..	..
June 25, 1887	8,757 13 0	8,757 13 0	2,796 10 5	31·92	63 15 4	0·72	..	..
September 24, 1887	9,100 13 10	9,100 13 10	2,882 11 1	31·66	393 16 3	4·31	..	..
December 31, 1887	9,892 17 1	9,870 13 7	3,198 1 6	32·40	619 19 8	6 28	..	..
March 31, 1888	7,857 5 5	8,162 3 4	2,759 2 8	33·80	405 4 1	4·96	..	..
June 30, 1888	6,564 3 5	7,293 17 3	2,747 5 0	37·66	282 10 0	3·86	..	..
September 29, 1888	11,007 15 8	11,335 14 3	3,813 4 4	33·64	450 13 11	3·97	..	..
December 29, 1888	12,744 8 7	12,575 18 10	4,243 14 6	33·74	621 9 0	4·93	..	..
March 30, 1889	9,242 10 9	10,446 4 1	3,691 18 3	35·32	430 0 7	4·11	..	..
June 29, 1889	13,064 4 11	14,383 1 10	4,649 4 7	32·32	611 3 0	4·24	..	..
Totals	141,958 7 11	145,652 15 3	47,580 15 5	32·66	5,294 8 8	..	47 9 10	..
					47 9 10	..		
					5,246 18 10	3·60		

* Twenty-one weeks

QUARTERLY STATEMENT, BOOT AND SHOE DEPARTMENT,

FROM DATE OF KEEPING A SEPARATE ACCOUNT.

		Net Sales.		Expenses.		Rate of Pence per £ of Sales.		Net Profit.		Rate of Pence per £ of Sales.		Stocks.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Quarter ending	January 31, 1885..	10,188	11 5	290	18 9	6.8		596	3 8	14.0		5,990	
"	" May 2, 1885..	12,549	19 5	353	2 4	6.7		608	18 9	11.6		5,530	
"	" August 1, 1885..	16,185	10 11	429	16 10	6.4		777	3 8	11.5		9,400	
"	" October 31, 1885..	16,542	18 4	529	0 6	7.6		499	12 2	7.2		11,520	
"	" January 30, 1886..	14,120	7 6	549	9 11	9.3		460	5 6	7.8		11,200	
"	" May 1, 1886..	16,190	5 3	556	12 0	8.3		560	19 3	8.3		11,130	
"	" July 31, 1886..	16,467	16 11	538	0 6	7.9		585	11 5	8.5		11,490	
"	" December 25, 1886..	28,856	18 8	980	7 10	8.2		942	0 7	7.8		15,500	
"	" March 25, 1887..	14,242	19 10	602	18 11	10.1		256	19 6	4.3		14,150	
"	" June 25, 1887..	18,416	14 3	602	10 3	7.8		616	6 6	8.0		13,185	
"	" September 24, 1887..	17,259	16 10	598	15 6	8.2		310	11 7	4.3		14,730	
"	" December 31, 1887..	20,704	14 9	736	4 10	8.3		605	2 9	7.0		15,490	
"	" March 31, 1888..	16,373	12 5	669	10 7	10.1		153	9 6	2.3		15,630	
"	" June 30, 1888..	19,721	3 3	652	6 7	8.0		389	16 3	4.7		11,710	
"	" September 29, 1888..	19,657	10 9	705	7 2	8.6		464	2 1	5.6		13,300	
"	" December 29, 1888..	22,183	2 7	781	13 8	8.4		424	2 5	4.7		15,390	
"	" March 30, 1889..	18,000	17 5	751	17 11	10.0		240	2 8	3.2		14,680	
"	" June 29, 1889..	24,306	1 9	873	14 1	8.6		589	8 9	5.8		15,070	
Totals		321,969	2 3	11,202	8 2	8.3		9,080	17 0	6.7		15,070	

* Twenty-one weeks. + Fourteen weeks.

QUARTERLY STATEMENT, FURNITURE AND FURNISHING DEPARTMENT,

FROM DATE OF KEEPING A SEPARATE ACCOUNT.

	Net Sales.	Expenses.	Ratio per £ of Sales.	Net Profit.	Ratio per £ of Sales.	Stocks.
	£ s. d.	£ s. d.	d.	£ s. d.	d.	£
Quarter ending January 31, 1885..	3,022 18 2	210 11 11	16·7	81 13 3	6·4	3,500
" " May 2, 1885..	2,636 9 6	262 5 10	23·8	+4 17 11	0·4	4,410
" " August 1, 1885..	7,200 12 9	392 6 7	13·0	221 4 9	7·4	4,620
" " October 31, 1885..	5,599 11 1	420 1 5	18·0	133 3 10	5·6	5,600
" " January 20, 1886..	6,744 8 11	445 7 4	15·8	145 4 10	5·2	6,180
" " May 1, 1886..	7,026 7 0	470 18 2	16·0	195 9 8	6·4	7,020
" " July 31, 1886..	9,621 1 11	500 9 6	12·4	410 10 0	10·2	7,650
" " *December 25, 1886..	13,157 12 1	914 4 7	16·6	292 9 7	5·4	7,400
" " March 25, 1887..	7,315 11 8	577 14 1	18·9	160 16 8	5·2	8,750
" " June 25, 1887..	11,023 17 4	590 17 11	12·8	641 14 4	13·9	9,290
" " September 24, 1887..	8,567 19 0	618 12 4	17·3	323 12 11	9·0	9,570
" " †December 31, 1887..	11,956 12 7	723 6 11	14·5	677 17 2	13·6	9,150
" " March 31, 1888..	8,295 17 1	667 6 7	19·3	311 7 10	9·0	10,370
" " June 30, 1888..	12,865 9 6	738 3 6	13·9	735 16 7	13·9	10,540
" " September 29, 1888..	9,876 13 4	780 1 6	18·9	245 16 0	5·9	10,000
" " December 29, 1888..	12,582 11 8	860 10 4	16·4	412 16 5	7·8	10,820
" " March 30, 1889..	9,970 0 8	814 4 1	19·6	285 2 3	6·8	11,990
" " June 29, 1889..	15,812 15 7	918 7 0	13·9	762 19 10	7·5	11,170
Totals.....	163,286 9 10	10,905 9 7	16·0	6,032 18 0	8·8	11,170

* Twenty-one weeks. † Loss. ‡ Fourteen weeks.

CABINET WORKSHOP.
QUARTERLY STATEMENT.

	Transferred.	Production.	Expenses.	Rate per Cent.	Net Profit.	Rate per Cent.	Net Loss.	Rate per Cent.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£ s. d.	
January 31, 1885	144 3 9	144 3 9	102 19 9	71.52	..	..	10 6 0	6.94
May 2, 1885	338 8 1	338 8 1	179 12 0	52.95	4 1 11	1.18	..	..
August 1, 1885	388 0 .5	388 0 5	228 3 10	58.76	16 14 8	4.12	..	..
October 31, 1885	417 17 7	417 17 7	214 13 5	51.31	9 19 8	2.39	..	..
January 30, 1886	361 0 0	361 0 0	219 0 5	60.66	15 14 5	4.30	..	..
May 1, 1886	371 8 1	371 8 1	209 0 6	56.06	0 6 11	..	..	..
July 31, 1886	504 6 6	504 6 6	276 16 0	54.76	14 7 6	2.77	..	..
*December 25, 1886	994 19 4	994 19 4	499 14 10	50.15	69 3 5	6.93	..	..
March 26, 1887	620 2 1	620 2 1	312 11 11	50.32	18 1 0	2.90	..	..
June 25, 1887	582 12 0	582 12 0	326 19 9	56.18	6 18 3	1.20	..	..
September 24, 1887	656 13 0	656 13 0	329 10 7	50.15	15 11 6	2.28	..	..
December 31, 1887	629 9 6	697 19 11	410 6 10	58.73	27 0 3	3.86	..	..
March 31, 1888	457 14 8	651 11 8	330 15 11	50.69	24 9 8	3.68	..	..
June 30, 1888	960 9 2	801 0 9	384 2 8	47.94	12 7 7	1.49	..	..
September 29, 1888	1,194 4 6	1,269 8 0	680 17 9	53.58	..	..	115 11 2	7.38
December 29, 1888	1,477 10 8	1,601 12 11	914 6 0	57.08	58 1 10	3.62	..	..
March 30, 1889	1,445 7 0	1,612 15 3	885 4 8	54.90	30 0 1	1.24	..	..
June 29, 1889	1,830 0 8	1,797 2 9	950 10 7	52.86	19 8 6	1.05	..	..
Totals	13,374 7 0	13,811 2 1	7,455 7 5	53.97	342 7 2	..	125 17 2	..
					125 17 2	..		
					216 10 0	1.56		

* Twenty-one weeks.

PRINTING WORKSHOP.

QUARTERLY STATEMENT.

	Transferred.	Production.	Expenses on Production.	Ratio per Cent.	Net Profit on Production.	Rate per Cent.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	
December 31, 1887	649 14 2	653 15 5	347 14 7	53·13	41 19 10	6·43
March 31, 1888	698 16 9	692 5 2	350 5 6	50·57	44 14 0	6·35
June 30, 1888	767 14 9	783 8 7	355 11 1	45·33	72 16 5	9·19
September 29, 1888	759 11 6	760 19 5	369 12 1	48·55	90 6 5	11·84
December 29, 1888	888 14 4	884 19 4	405 8 8	45·81	78 5 7	8·82
March 30, 1889	812 18 0	846 17 10	469 9 4	55·43	43 9 6	5·08
June 29, 1889	957 11 10	995 2 4	530 13 9	53·26	71 16 7	7·13
Totals to June 29, 1889..	5,535 1 4	5,617 8 1	2,828 15 0	50·34	443 8 4	7·88

BONUS ON LABOUR.

Bonus on wages to employés has been paid from quarter ending November 19th, 1870. Till November, 1884, the rate paid on wages per £ was double the rate per £ of dividend paid on members' purchases; but on the latter date the arrangement which is now in operation was passed. This rule is to the effect that employés in the distributive departments receive a similar rate per £ on their wages as is paid per £ on members' purchases, and the workers in the productive departments are paid in accordance with the profits made in those departments in the aggregate in the following manner:—The net profit, after meeting all charges, including interest on capital employed, is divided at so much per £ equally between purchases and wages earned.

The following statement shows amount paid to employés as bonus on labour, from November 19th, 1870, to June 30th, 1888:—

				Amount.			Average Rate		
				£ s. d.			per £.		
							s. d.		
Quarter ending	November	19,	1870	....	5	11	0	....	0 8
Year	„	„	18, 1871	....	40	10	0	....	0 10½
„	„	„	16, 1872	....	52	7	0	....	0 9½
„	„	„	15, 1873	....	90	1	8	....	0 9½
„	„	„	14, 1874	....	116	9	0	....	0 8½
„	„	„	13, 1875	....	109	15	4	....	0 8
„	„	„	4, 1876	....	108	13	4	....	0 8
„	„	„	3, 1877	....	121	10	0	....	0 8
„	„	„	2, 1878	....	147	17	0	....	0 8
„	„	„	2, 1879	....	203	3	0	....	0 9½
„	„	October	30, 1880	....	322	9	3	....	1 1
„	„	November	5, 1881	....	368	3	8	....	1 0
„	„	„	4, 1882	....	453	9	1	....	0 11
„	„	„	3, 1883	....	542	3	0	....	0 11½
„	„	„	1, 1884	....	484	2	6	....	0 9½
„	„	October	31, 1885	....	483	13	1	....	0 6¾
„	„	December	25, 1886	....	873	0	6	....	0 6½ Productive.

			Distributive			Rate		Productive			Rate					
			Amount.			per £.		Amount.			per £.					
			£	s.	d.	s.	d.	£	s.	d.	s.	d.				
Year	ending	Dec. 31, 1887	..	603	0	2	..	0	6 $\frac{3}{4}$	..	315	2	1	..	0	4
„	„	„ 29, 1888	..	683	12	1	..	0	6 $\frac{1}{4}$	..	628	11	7	..	0	7
Six months,	„	June 29, 1889	..	421	5	1	..	0	7	..	396	19	2	..	0	7 $\frac{1}{2}$

Total amount paid as bonus on labour to 29th June, 1889..£7,571 8 7

EMPLOYÉS.

NUMBER OF EMPLOYÉS, SEPTEMBER 14TH, 1889.

		Collective Totals.
Glasgow Distributive Departments:—		
— Office	—	60
— Watchmen	3	
— Grocery Warehouse	58	
— Ham Curing	15	
— Potatoes	4	
	<hr/>	80
— Drapery Departments	75	
— Mantle „	8	
— Millinery „	6	
	<hr/>	89
— Furniture Departments.....	—	35
— Boot and Shoe „	—	22
— Carting.....	—	21
— Dining-rooms—Glasgow and Shieldhall.....	—	12
— Sugar Forwarding	—	1
Glasgow Building Departments:—		
— Masons, Builders, and Bricklayers	56	
— Joiners.....	20	
— Plumbers, Painters, Plasterers, Slaters, &c.	8	
— Labourers	31	
	<hr/>	115
Glasgow Productive Departments:—		
— Printing	38	
— Cabinet Factory.....	60	
— Shirt „	78	
— Knitting „	26	
— Tailoring „	161	
— Boot and Shoe Factory.....	420	
	<hr/>	783
Total for Glasgow	<hr/>	1218
— Leith		37
— Kilmarnock		10
— Dundee.....		3
— Enniskillen		6
		<hr/>
		1274

Twenty-one Years' Wholesale Distribution in Scotland.



Scottish Co-operative Wholesale Society Limited.

YEARS.	CAPITAL.	SALES.	PROFITS.	YEARS.
	£	£	£	
1868, 13 weeks	1,795	9,697	48	13 weeks, 1868
1869, 52 "	5,175	81,094	1,304	52 " 1869
1870, 50 "	12,543	105,249	2,419	50 " 1870
1871, 52 "	18,009	162,658	4,131	52 " 1871
1872, 52 "	30,931	262,530	5,435	52 " 1872
1873, 52 "	50,433	384,489	7,446	52 " 1873
1874, 52 "	48,982	409,947	7,553	52 " 1874
1875, 52 "	56,751	430,169	8,223	52 " 1875
1876, 51 "	67,219	457,529	8,836	51 " 1876
1877, 52 "	72,568	589,221	10,925	52 " 1877
1878, 52 "	83,174	600,590	11,969	52 " 1878
1879, 52 "	93,077	630,097	14,989	52 " 1879
1880, 52 "	110,179	845,221	21,685	52 " 1880
1881, 54 "	135,713	986,646	23,981	54 " 1881
1882, 52 "	169,429	1,100,588	23,220	52 " 1882
1883, 52 "	195,396	1,253,154	28,366	52 " 1883
1884, 52 "	244,186	1,300,331	29,435	52 " 1884
1885, 52 "	288,946	1,438,220	39,641	52 " 1885
1886, 60 "	333,653	1,857,152	50,398	60 " 1886
1887, 53 "	367,309	1,810,015	47,278	53 " 1887
1888, 52 "	409,668	1,963,853	53,538	52 " 1888
1889, 26 "	453,835	1,078,557	30,501	26 " 1889
TOTALS.	453,835	17,757,017	431,334	TOTALS.



COMMENCED
SEPTEMBER, 1868.

LAND NATIONALISTION.

BY A. J. OGILVY, VICE-PRESIDENT OF THE LAND NATIONALISATION SOCIETY.

I SHALL not waste time in dwelling on the want and misery of the poor, the horrors of the slums, or the inadequate reward of labour. We know all about it. Volumes have been written on it; the papers are full of it; thousands of earnest reformers are trying to find a remedy for it. I shall pass lightly over this and straight on to my subject.

It is not, as Malthus and others declare, that nature is so niggardly that she cannot provide enough for all. We need not linger over the "law of diminishing return," the supposed tendency of increase from the land to go on in arithmetical progression only while population increases in geometrical progression. It is sufficient to point out that, notwithstanding all the waste of human effort, the obstruction of monopolists, the wanton consumption of the luxurious, nature *does* produce enough for all. There are more foodstuffs consumed in distilleries and frivolous manufactures, and in feeding dogs, sporting horses, game, and the like, than would feed abundantly all the illnourished; and, even were it not so, there is more land lying untilled, and more effort wasted in profitless occupations than would suffice, if turned even in a moderate degree to better use, to provide not only necessities, but abundance for all.

Our contention is that the vast bulk of the want and misery, of the discontent, of the waste (often enforced) of human effort, of the poor reward of labour is due not to the laws of nature, but to the laws of man. It is due to injustice. Not to conscious, deliberate, cynical wrongdoing, but to the maintenance of an institution which, if recognised in its true light, would cause the whole nation to rise in indignant wrath and overthrow it in a moment.

It may be due to a law of nature that the idle, the improvident, and the drunken should starve. It is due to no law of nature that the great mass of those who toil should remain poor, while those who are richest should do little or nothing to produce their wealth, but live luxuriously on the labour of others. What we war against is not poverty as such, nor inequality as such, nor luxury as such. Undeserved poverty through misfortune there will always be to a certain extent, but that could easily be relieved. Inequality of physical and mental gifts, of energies, of pure luck, there will always be; but inequality of rights, and especially of the first great right, the right to earn a living, there need not be.

Luxuries, if a man chooses to produce them for himself without trenching on his neighbour's right, are quite legitimate, but luxuries acquired by compelling another person to work for me instead of for himself are not legitimate.

We hold that the great evil of the age (not the only evil, but the one that underlies and fosters nearly all the other evils) is the monopoly of the land; the power accorded to the rich (who have money) to buy up the opportunities of existence and charge other people for the permission to live; the power of one man (whether landlord or tenant) to get possession of more land than he can use by his own personal labour in order to prevent others from using it by their labour, except for his profit. This is what we mean by the word landlordism, and this is what the nationalisation of the land is intended to abolish.

Property in its only legitimate sense signifies goods, the produce of labour.

Man may own what he produces from nature, but he cannot own nature herself; he cannot own the land (*own* as distinguished from *use*). He did not produce it, and no one else had the right to convey it to him. It was there before we were created; it will be there when we have all passed away. It is the basis of all industry, the source directly or indirectly of all employment. It is the first necessary of life, for all other necessities come from it. It is the common inheritance of all, to be allotted by the State *for use* on such terms as shall secure the rights of each, and produce the greatest benefits for all.

Mere ownership of land, however, as such, we should care little about if it were limited to what the owner could personally and efficiently use. If men settling down in a new country selected each what spot of land he fancied most, "first come, first served," as much as he could cultivate, and kept it as his own, then the first comers would get all the best pieces, but though there would be great inequality there would be no injustice. For all cannot be first comers; no two can occupy the same land; and no one has more than his share. My land will yield no less because another's yields more; his extra profits are not at my cost, but are due solely to his happening to be the first comer, which is a purely natural and accidental advantage, like having been born stronger or cleverer. When it comes to raising a general revenue, this inequality of natural advantage may give rise to disputes as to the equitable adjustment of taxation, but none as to the right of exclusive possession, which is seen to be a condition necessary to the effective use of the land. The evil, the wrong that grows gradually to gigantic proportions and crushes the life out of the labourer, is when one man is allowed to get possession of other people's share as well as his own, and to charge them all he can get for mere permission to use it.

This is the golden rule, the principle on which our whole case rests; that the legitimate use of the land is as an instrument of production, not as a means of extortion, and its possession is to be permitted to secure to its possessor the fruits of his own labour, not the fruits of other people's.

In England the action of the land monopolist in contracting the field of industry, and so intensifying the struggle for existence and forcing down wages, is obscured by the fact that the landlord and the labourer are not brought into direct contact. The landlord lets his land to a tenant, and retires out of sight. The tenant is then the employer, but only one employer out of many, and does not seem to have any more connection with scarcity of employment than any other employer. It seems to be capital that employs labour, and the amount of capital available for employment to be the determining factor of the labour market.

Before we attempt to unravel this tangled skein let us step for a moment to a country where the skein is not tangled and the lie of the threads is easy to trace; we shall then see better how to pick out the tangle. Let us go to Ireland where the confusing multitude of middlemen is absent and the landlord and the labourer stand face to face.

IRELAND.

OVER a great part of Ireland the conditions of tenure and methods of using the land are much the same as in England, but in the outlying poorer parts the soil, so far as it is cultivated at all, is cultivated by the peasant—by the labourer working for himself and paying rent; and throughout the country generally there are no mines, manufactures (to speak of), or other standing field of regular employment; consequently the labourer is thrown upon the land itself as his sole resource, and must support himself from nature direct with such odds and ends of hired employment as he may chance to get. He is not a capitalist working for profit and ready to take the land only if he can see his way to a profit, but a poor labouring man working for life, and who must therefore have the land on any terms or die.

The landlord is thus absolute master of the situation and can dictate his own terms. He can either stand forth as confessed despot, saying "These are my terms, accept them or go" (which is equivalent to sentence of death or of the workhouse); or he can go through the farce of putting the land up to "free competition," which means keeping back all the good land for his own use, or letting it to a capitalist who will pay high for it, and offering the poor residue to the hungry crowd to whom it is the first necessary of life, the source whence all their necessities must come. They must therefore run each other up for it, not merely to the utmost they can pay, but beyond; to a sum they cannot hope to pay, but can always be held liable for.

Of course the occupier is soon in arrears, and thenceforth has to "work the dead horse," that is, to work not for his own enrichment but to pay off an impossible debt. Of course, also, he soon ceases to work (that is to work more than enough just to live), and to save any surplus he may chance to get. So he gets the character of being idle and improvident; and the landlord points triumphantly to this and says—"See, he can't pay his just rent, simply because he won't work or deny himself. This wicked creature is robbing me of my just dues by his idleness and improvidence."

But as if this was not bad enough the landlord had, till yesterday (for I am speaking of a state of things which is—not past—but passing), the power of refusing any security of tenure, of turning off the tenant whether he paid his rent or not, at his (the landlord's) sovereign will and pleasure, and confiscating all his improvements. For though this accursed system had the necessary effect of strangling all hope of advancement, all ambition to rise, all desire to improve, still there are some improvements that the tenant *must* make.

The land on to which he is forced (the landlord keeping all the best for his own use or profit) is stony mountain side, or coarse bog, or inferior soil of some kind, which must be reclaimed before it will grow anything; and he must have a dwelling

LAND NATIONALISATION.

of some sort, and a wall or fence round his crops. All these the landlord might seize at any time, and though they might (the dwelling and fences) be worth little to him, they were all in all to the tenant. Observe that this payment called rent was a payment in return for absolutely no service rendered whatever. The landlord need make no improvements, advance no capital, but simply charge the tenant all he could get out of him for the mere permission to live by his own labour on the face of the earth; and as soon as the tenant, with hard toil, had converted the barren land into a more or less fruitful garden, the landlord, casting his eyes upon it, would see that it would now bear good grass for his cattle and would push the tenant off to another barren patch to reclaim that, to be again taken when it was good enough for grass, until Englishmen learn with surprise that all the congested population is concentrated on the worst land.

It is nothing to the purpose to say that the landlord was often an honourable and kind man, who did not take full advantage of his powers, or "press hardly on the poor;" that he sometimes gave away in charity much of what he took in rent; that he often took a sincere interest in his dependents, and showed them much kindness; that he often earned their affection and respect, and lived amongst them in mutual goodwill; nor that he fully believed in the justice and propriety of his demands, and that such harshness as he occasionally felt himself compelled to exercise was in the exercise of a privilege he had legitimately acquired, and which, as he believed, it was good upon the whole that he should possess. All this I freely admit. Precisely the same things might be said of many slaveowners in relation to their slaves. But it only tells in favour of the landlord's private character, which I am not attacking. It proves nothing in defence of the institution he represents, any more than it would be a defence of slavery to say that many slaveowners were honourable and kind men, who would not exercise *their* full powers, showed much kindness to their slaves, and were beloved by them, and believed honestly in their rights as slaveowners.

IMPROVEMENTS.

It is said, again, that the landlord sometimes made great improvements. True; and yet has been much more of a hindrance than a help to improvement. For there are some improvements (such as draining, clearing, cleansing, cultivating, &c.) which represent labour only, and which the poorest occupier would gladly effect in his spare time *if only the landlord would let him*; that is, if he would only guarantee the improver the undisturbed enjoyment of these improvements.

There are other improvements again (such as buildings), which may require capital. These, a building society, or anyone with money to invest will readily make if only there is security for payment of good interest, which the occupier of the land and user of the improvement could easily give if only he had secure possession, which again the landlord refuses to guarantee.

To induce a man to build a house it is not necessary for him to own the land it is to stand on any more than to induce him to build a ship it is necessary that he should own the water it is to float on. All that is wanted is security for interest on the cost or enjoyment in the use, which could easily be got if the landlord did not stand in the way.

Again, when the landlord does make improvements he makes them as a capitalist, not as a landlord. A landlord is simply a person who owns land; he may or may not also be a capitalist owning money. If he is not he cannot make improvements however big a landlord he may be. If he is, and makes improvements, he makes them as any other capitalist would—as an investment. It is a proof (if proof were wanted) of the advantage of capital; it is no proof of the advantage of landlordism.

The distinctive feature of a landlord in regard to improvements lies not in his power to make them, which is not peculiar to him, but in his power to prevent their being made; in his power directly to forbid or indirectly to discourage them by refusing that security of possession without which there is no inducement to the occupier or security to the capitalist to make them. I have seen buildings in plenty going to pieces because the landlord was too stingy, too indifferent, or too poor to repair them, and the occupier did not dare. The landlord, as landlord, does immeasurably more to hinder improvement by refusing the necessary security and inducement than he does to further it by his occasional outlay. His power to charge other people for permission to work, to withhold or restrict the use of the land, to refuse security of possession and to evict, are all that is distinctive of him as a landlord. He represents an abuse, pure and simple.

It is true that he bought the land (or we will assume that he did) and with it all these powers as a necessary corollary; but what did he buy it for? He bought it solely in order to exercise these powers; these powers of vexatious interference, of obstruction and of extortion. The land was no use to him for any other purpose. He did not buy it in order to settle down on a bleak hillside, or in a damp bog, and laboriously reclaim the sterile soil. Not he! He bought it in order to be able to extort money from those who did. He bought it “to let,” as it is euphoniously expressed, and we now see what that means. What it means and how it has worked is shown by the condition of Ireland, where we see a people impoverished, a backward industry, a general hatred of the law, and a desire always to frustrate rather than assist it, and an ever-smouldering state of insurrection.

The law is altered now, in theory. The landlord’s power to extort has now, in theory, been restricted to the exaction of what is called a “reasonable rent,” and his power to evict at will and confiscate improvements abolished. In short, he has ceased to be a landlord, a lord of the land, and become a mere claimant for certain moneys regulated by the courts. In theory, but in theory only. For the refusal of Parliament to wipe out unjust arrears has left his real powers under the law pretty much as they were. Happily there is now in Ireland a National League, stronger than the law, which is gradually converting the empty theory into accomplished fact.

But you cannot get an Irish (or an English) landlord to see anything wrong in landlordism any more than you could get a Southern slaveowner to see anything wrong in slavery. Every argument that the landlord now uses has been used by the slaveowner. The land is his “property, honestly bought or inherited” (just as the slaves were). “To interfere with his rights would be undermining the sacred institution of property on which all civilisation rests, and bringing chaos. The owners are generally honest and good men, who show great kindness to those dependent on them. Many of them are very poor, notwithstanding all the ‘property’

LAND NATIONALISATION.

of this sort they own, and really get very little profit out of it. Many are widows and orphans and aged people, who would be left penniless and helpless if deprived of it," and so on. Anyone who goes about pointing out the injustice of landlordism and the wrongs of the labourer is a pestilent fellow, "setting class against class," and "making the people discontented with their lot." All which is exactly what the Southerners said of John Brown—and hanged him.

THE HIGHLANDS.

IN the Highlands of Scotland the system has been carried to even greater lengths, though the more patient Highlanders have borne their wrongs more quietly. There, whole counties have been depopulated and laid waste to make hunting grounds for the rich. The landlord first confiscated the immemorial grazing rights of the people, and then turned them off the better land to make way for sheep; later he turned them off the worse land to make way for deer; and every time he pushed them from better to worse land he, by that very act, intensified the competition for the ever-lessening quantity of available land, increased his own power of raising rents, and made the people more and more abjectly dependent on his mercy or caprice till, in his greed, and the wantonness of oppression, he grudged them even the wretched strips of barren land that were left them; and the cry of the crofters is that, not only are they charged extortionate rents for an insecure tenure of the worst land, but they cannot even get, on any terms, a sufficient quantity to keep them alive, even of the worst land.

Again and again has rent been demanded which was confessedly more than the land could possibly produce, but as the landlord (or his agent) naïvely remarked, "The tenant could earn it at the fishing!" That is to say, there was no pretence of the rent asked being economic rent, or the differential productive value of the land, or as representing the value of the land at all; it was a simple, straightforward claim to the right of extorting from the labourer all that he could earn anywhere and anyhow in return for the mere permission to exist on the face of the earth! So if you did as some of our statesmen propose, and advanced public money to provide improved appliances for the Fisheries, or to start public works which would provide fresh employment for the people, still the fresh earnings would be "at the fishing" and the landlord would claim them.

People have risen in arms before now for far less wrongs than these, and history has applauded them for so doing. The wrongs for which the Commons rose against Charles I., and for which the American States rose against King George were the veriest trifle in comparison. But then the Commons and the Americans were a people well provided, able to combine, sturdy, and independent; while the Celts are poor, scattered, broken down by oppression, and confused by a claim based apparently on the rights of "property."

To return to England. The situation in Ireland and the Highlands does not at once make clear the situation in England, but it gives us the clue to the tangle. The landlords, as a class, who, as landlords, produce nothing, are rich, while the

labourers, whose toil is the active factor that produces everything, are poor; and there is obviously a connection between these two facts. The man who owns the land lives upon the man who puts it to use. And just as the Turkoman partially cripples his slave, because, though it renders him less efficient, it places him more completely in his power, so the landlord's interest is to partially cripple *his* slave, that is impose restrictions on the use of the soil which, though they diminish the total returns to be got from it, yet place the user more completely at his mercy. These restrictions are mainly two. Restrictions in the quantity that shall be put to full effective use, and restrictions in the conditions on which that limited quantity shall be used.

Two circumstances especially tend to conceal the injustice and mischief of landlordism in England:—

1. That three totally distinct charges are lumped together under the common title of rent.

- (A) A charge for improvements effected on the land.
- (B) A charge for the differential productive value of the land, as being more fertile or better situated than other lands in use.
- (C) A charge for the mere permission to occupy any land at all, however worthless; that is, a charge for the mere permission to live somewhere (like the rent charged to the Highland Crofters), for mere permission to exist on the face of the earth.

The first of these is a perfectly legitimate charge, and represents a real service rendered by the charger; but is not rent at all (in the strict sense of the word) but interest on capital or labour expended.

The second, representing natural or economic rent, may or may not be legitimate, according to the circumstances. It depends on who it is that charges it. If the State apportioned out the land, it might, and ought, in justice to the public, to charge more for better land than for worse; for the land is the natural and rightful inheritance of the whole people, and those who are allowed to take the best pieces should pay accordingly. But it is not so clear that a private person should be allowed to charge it, since if any one private person has more right than another to the superior productiveness of any given land, it is surely the person who is turning that productiveness to useful account, and not somebody else who is making no use of it at all. However, we will waive that point and assume that this charge also is legitimate.

But the third charge for artificial or monopoly rent is pure extortion and robbery, and should be disallowed, as is already recognised in the Irish law, which by its Land Courts has power to excise that portion as "excessive rent."

Another circumstance that in England obscures the connection between the claim of the landlord and the poverty of the labourer is, that while in Ireland the landlord "takes it out" of the labourer in money, demanding rent for the mere permission to live, and is thus clearly and simply a receiver; in England he "takes it out" of the labourer in work, paying him a fixed sum for his maintenance, called wages, and thus appears to be a giver. The English landlord finds it more profitable (to himself) to start some enterprise on the land and to forbid the labourers to exist at all upon

his land, except *in limited numbers*, and as his hired servants. If he either offered employment to them all or allowed those whom he did not employ to earn a living for themselves at a moderate rent on one part of his land while he carried on his enterprise on another, there would be no competition for the privilege of being employed, and no man would work for him for less than he could make for himself, which would not suit his book; so he only employs some, and either absolutely forbids the others to have any land on any terms, or demands such an extortionate rent for an insecure tenure that it amounts to prohibition; so they drift into the cities, intensifying there the struggle for existence and swelling the tide of poverty. But by this time they have severed their connection with him, and are far away, and so to the casual eye he is not responsible for their poverty. He thus gets rid of one-half of his responsibility.

The other half he gets rid of by letting his land in block to a capitalist farmer, and retiring out of sight altogether. That is, instead of taking it out of the labourer himself, he sells the privilege of taking it out, for a specified period, to the farmer, who is now in his turn the monopolist, the man who (by arrangement with the landlord) has obtained possession of more land than he can personally use for the purpose of preventing other people from using it, except for his profit; so it is *his* actions we must now follow. He is almost necessarily a harder task-master than the landlord proper, partly because he has had to pay for his privilege a stiff sum which he has got to make good somehow, and partly because he is not the real owner of the land, a man of social position with recognised semi-feudal duties to his dependents, but simply one who has taken the land as a matter of business, and acts, and is expected to act, on strictly commercial principles; so much rent for so much land, and as little rent for as much land as possible; and so much wages for so much work, and as little wages for as much work as possible. All he produces has to be produced by labour, so he has to get it all out of the labourers; but they are expensive, so he employs as few as he can. The fewer he and his class can manage to employ the less will they have to pay to those whom they do employ; for the more there are left out in the cold, the keener will be the struggle for existence among them, and the lower the wages they can be compelled to accept. His great object, in short, is to create this struggle for existence.

Mind, I am not saying that all this is done consciously and deliberately; but it is done, all the same. The labourer, in his eyes (and I am sorry to say in the eyes of too many of our statesmen and economists too), is not a human being with as much right to the opportunity to earn a living as he has, but a mere instrument of production like the teams and implements—an expense, in short, to be minimised to the utmost.

His first step towards reducing the number it will be necessary for him to keep is to lay down as much ground in grass as possible; and this process is going on daily. The greater part of the best land of the country is down in grass already, and more goes down every year. This, the economist says, is because grass is found to be the most productive way of using such land—the way that yields the greatest net increase. That that is not the fact may easily be demonstrated. Suppose that I, a farmer, am in the habit of employing ten labourers at £40 a year

each (total £400) to grow crops, and that after deducting rent and all working expenses, I find at the end of the year that I have got back this £400 with 10 per cent profit on it. Then it is clear that the land must be yielding £440 a year net increase; £400 going to the labourers as their share and £40 to me as interest on the wages I have advanced. (I am leaving out of sight for simplicity's sake the interest I make on my other outlay and the profit on my own labour of superintendence.) These two sums, £400 to the labourers and £40 to me represent our respective clear earnings after everything else is paid for. If, now, by putting my land down to grass, and discharging my labourers I can make the land produce £50 increase only but can keep all that £50 to myself (having no labourers to share it with), it is my interest to do so. So that for a paltry increase of £10 a year to myself, ten men and their families are turned adrift and the productiveness of the land reduced from £440 to £50.

And if I hesitate at so doing I have to remember that the land goes to him who offers the highest rent for it, and that the man who can offer most rent is the man who (*cæteris paribus*) least lets sentiment interfere with business; so if I hesitate I may lose my farm. And mark! The more fertile the land is, and the more desirable it is, therefore, in the public interest that it should be cultivated, the more certainly is it my interest *not* to cultivate it; because the more fertile it is, the more certain am I to find something (like grass) which it will produce spontaneously, so to speak, and which I can therefore keep all to myself, till the landlord takes it from me in increased rent.

But it is said, "the men discharged are set free for other work." True; but, unfortunately, the other work is not set free for the men. On the contrary, the whole field of employment is narrowed; for all productive industry consists either in extracting the raw materials of wealth from the land (as in agriculture and mining), or in working up and distributing those materials (as in manufactures and commerce), and the less there is extracted (from the land) by some, the less must there be for others to work up and distribute. So that my turning those men off the land not only throws those particular people out of employment, but restricts the whole field of employment, and helps to reduce wages all round.

There is no greater fallacy than this commonly accepted belief, that land once owned, it is the interest of the owner to have it put to the most productive use.

His interest is only to get the most out of it he can *for himself*; and a small produce which he can keep all to himself is more enticing than a far larger net produce which he must share with other people in the shape of wages, purchases, &c.

I have not space to show how, in a thousand ways, the self-interest or self-indulgence of the monopolist withholds the land from full productive use, substituting extensive for intensive cultivation in the same way that it substitutes pasture for crops; holding back the land altogether in places, in the hope of forcing up its price; demanding excessive royalties on minerals which industry cannot afford to pay; depopulating whole counties to provide sport for the rich, and turning even industrial inventions into opportunities of exploiting labour. Machinery, for example, in itself is a blessing, potentially, at least. It is a means whereby the labourer's toil may be lessened or his returns increased; and if his rights to the use of the soil were

recognised this blessing would bear its natural fruit, for the labourer would then use machinery himself for his own advantage; not, perhaps, the same machinery exactly that the large farmer uses, but machinery in some shape, in the shape most suited to his needs. I use the word machinery in its widest sense, as representing not only complex contrivances, but ingeniously contrived and better made tools; implements of all sorts; horse, water, and steam power, and every appliance, in short, by which labour may be saved, or made more effective. But unjust laws can turn even blessings into curses, and the land monopolist can take advantage of his monopoly to use machinery to increase the labourer's toil, not to lessen it; to reduce his earnings, not to increase them. For it enables him to do with less men, and so to increase the struggle for employment, and enables him thus to insist on longer hours or lower pay. The farmer especially, when he adopts a labour-saving machine, does not continue to employ the same hands to produce larger results, but simply does what he wants with fewer men. Some of the displaced men, no doubt, find other employments which machinery itself has opened out, but the gain in the new direction does not balance the loss in the old. For the same cause that enabled the farmer and the mineworker (who produce the raw material for all the other industries) to do with less hands, enables the manufacturer and the transporter to do with less hands too. The inevitable tendency of machinery, on the whole, is to enable the master to dispense with some of his labour; that, indeed, is the sole, or, at anyrate, the chief reason for which he adopts it.

In the district (in Tasmania) where I come from (and no doubt in all others, more or less) the agricultural population has sensibly declined since the introduction of machinery, and the displaced men have not found other compensating employment, except where the opening out of fresh lands by roads, the discovery of minerals, the undertaking of public works, or other such causes, have, to a certain extent, counter-balanced the loss to the labourer by the lessened demand for him in the settled districts. These outer openings have, at best, only balanced a loss to him instead of doubling a gain, as they ought to have done. Turn where you will, the monopoly of the land, the power accorded to the rich, who have the money, to buy up land and use it not as an instrument of production for themselves to use, but as a means of demanding the produce of other people's labour, turns blessings into curses, limits the field of employment, and grinds down the poor.

The landlord does not (as some say, or are supposed to say) get the whole surplus produce of industry. That is palpably, absurdly untrue. But, in order to get what he does get (and he gets a great deal), he keeps land and labour—the two great factors of production—apart; closes the opportunities of industry; hinders the production of wealth, and flings the labourer helpless at the feet of capital, to be exploited by all. He even, as it were, compels the employer to exploit him by artificially producing such a scarcity of investment and employment and intensity of trade competition that the employer is obliged to exploit in order to keep his own head above water.

It is no use tinkering with a great question of this sort. There is nothing for it but to go straight to the root of the matter. Recognise that the land belongs of right to the nation, and enforce that right. We need not do it with a sudden jerk that will throw the whole social fabric into disorder, nor by violent and revolutionary

means, nor with a reckless disregard of rights that have grown up, and moneys that have been invested in all good faith. Do it by degrees, so long as you use reasonable expedition ; do it, as far as possible, by adaptation and extension of existing machinery ; do it with careful inquiry into all claims, and a desire to do justice all round ; but begin it at once, and go through with it resolutely, with a clear idea of what you mean to do, and how you mean to do it.

Well, we are met at once with the difficulty of compensation to dispossessed landlords. I am not going to inquire whether all landlords have an equal claim to compensation ; those who have invested actual earnings in land, and those who have merely inherited it ; those who have used their privileges wisely and justly, according to their lights, and those who have abused them. I shall treat the question as one of practical politics rather than of pure ethics, and explain the two solutions of the difficulty at present before the public, dwelling chiefly on that of the society to which I properly belong.

Mr. George's plan dexterously glides round the difficulty by making the abolition of the evil gradual, and never actually *taking* the land, but only *taxing its value*, higher and higher by degrees, till the landlord is taxed out of existence. By this means there is no appearance of confiscation at any time ; for, up to the point at which the landlord is made to pay as much in proportion to his wealth as those do who are not landlords, there has been nothing more than a gradual and equitable adjustment of taxation ; and, by the time it begins to pass this point, a new generation of landowners will be coming into existence, who can none of them claim to have bought their land, but have only come into possession of an inheritance which they will have been brought up to regard as a wrongful inheritance ; as an antiquated and oppressive privilege (like those of the old French noblesse), to which there can be no moral claim, and which has been condemned by common consent to gradual extinction. They will, therefore, suffer no disappointment, realise no sense of loss, but grow up under the cheerful consciousness that they have got to earn their own living like other people, but in a world where everyone has now a fair field, and labour is assured of its natural reward.

From the first turn of the screw it begins to be expensive to keep land unused or insufficiently used. Country landlords withholding farms because the rents offered are not high enough to please them ; owners of vacant town or suburban lots in no hurry to build, or of minerals which remain unworked because the royalties demanded are too high ; all these will find themselves subjected to a gentle pressure. Those who are already in difficulties will give way almost immediately, and so many farms, town lots, and withheld minerals will come into use, opening out fresh fields for work and relieving the pressure of competition for employment. Those landlords who have been holding back for a rise will find a fall instead, and many will take fright and come to terms at once. The needy yield first, and the timid follow. All this means not only a fall of rents, but a rise of wages, for farms, building sites, and mineral deposits cannot be brought into use without producing an increased demand for labour. Another turn of the screw and more needy monopolists give way, more land is forced into use, more capital finds investment, and more labourers are wanted. There is a stir like the buzz in an awakening hive. Men begin to

realise that a silent, peaceful, gradual, but tremendous revolution is in progress. Rents are falling, wages are rising. The classes that live upon the labour of others find their power and influence slipping from them; those who live by their own labour become conscious of growing strength and catch glimpses of a splendid future. There is now work for all; work crying out for hands, not hands crying out for work; capitalists bidding for labourers, not labourers craving for employment. When matters reach this pass the dawn has broken and the day is at hand. Still this process will take time that to impatient spirits will seem long, and to many it smacks of confiscation.

Well, there is another method before us, that of the Land Nationalisation Society, with Dr. Wallace at its head. It lacks the beautiful simplicity of George's plan, but is more direct in its action. It takes the land instead of taxing it, but it gives compensation. As to its principles, the society, like the league, declares that this earth belongs to the human race, not to the landlords; that it is for the use of all, not for the aggrandisement of the few; and that its legitimate use is as an instrument of production, not as a means of extortion. But it goes beyond these general statements, and puts forward this particular proposition:—*That every man born into the world has an inherent right of access to the opportunities which nature provides, and, therefore, has a right to the use, if he wishes it, of as much land as he (and his family) can personally use, and whereon to make himself a home that, as a home, shall be his own, wherein no man may disturb him so long as he chooses to stay, and so long as he fulfils his duty to the State, the first of which duties will be the payment to the State of the annual value of the land he thus occupies to the exclusion of other people.*

It has been objected that population may, in course of time, so increase that no fresh claimant for land could find room without displacing or squeezing someone else, and so the right we claim becomes impracticable.

Well, there is no right that, under some circumstances, may not become impracticable.

But a state of things, in which there will not be land enough in limited but amply sufficient quantity for all who are likely to want it, in the British Isles is about as far off as the next glacial epoch—at any rate, a great deal too far off for us to concern ourselves about at present. A sensible man will not embarrass a pressing and practical question with such fanciful difficulties; and when the reader sees what it is we actually propose, and that it is a mere extension of a recent Act of Parliament, he will see that there is no difficulty whatever in securing what we demand.

A man with the world thus thrown open to him is a free man; free to choose between working for himself and working for hire, instead of, as at present, a slave bound to sell himself to some master or other for whatever terms he can get in an overcrowded market, and often unable to find any master to take him upon any terms. Our society holds that this claim goes to the root of the matter; that it is the denial of this inherent right to the use of the land that has created all our industrial difficulties, checked the development of our natural resources, restricted the whole field of employment, robbed labour of its just reward, and produced nearly all the destitution and misery we see around us.

We propose no violent social revolution; no sudden or forcible disturbance of existing industries; no violation of legitimate rights. We do not even declare any really new principles. We propose only to take principles already recognised by law and embodied in Acts of Parliament. The Irish Land Act, the Crofters' Act, the Agricultural Holdings Act, the Allotment Act, contain the substance of all we ask.

In the Irish Act it is recognised that rent is not the result of a free contract undertaken on equal terms, but that the landlord has a power of extortion of which he is not to be allowed to take advantage. It declares that excessive rents shall be cut down, notwithstanding that the tenant agreed to pay them and that others in their eagerness for possession of the land are ready to agree to them; that the right of the occupier to live in decent comfort on the fruits of his own labour comes before the right of the landlord to squeeze all he can out of him; that once in possession he is not to be disturbed except for non-payment of rent; and that he has a right to the unexhausted value of his improvements.

In the Crofters' Act two further principles are admitted; that not only shall excessive rents be forbidden in the future, but arrears of excessive rents in the past shall be remitted; and that not only is the occupier not to be disturbed in the possession of what he already holds, but that if the holding is not large enough to maintain him the landlord shall enlarge it.

And in the Allotments Act it is declared that local bodies shall have power compulsorily to acquire land and let it out *to the labourer*. On what grounds can all these principles be justified but on our grounds? That this earth is for the use of all, not for the aggrandisement of the few; that the right of every man to work and to enjoy the fruits of his work comes before the right of a landlord to charge him for permission to work, or of an employer to make a profit out of his work; and that since all industry rests ultimately on the land, since production can consist only either in extracting the raw materials of wealth from the land, or in working up and distributing those materials, therefore the land must be thrown open for use.

The Allotments Act is the one we build upon. That goes to the root of the matter. The Irish, the Scotch, and the Agricultural Holdings Acts deal only with the rights of the existing tenant as against the landlord, which means too often merely the rights of one monopolist as against another. They treat of the conflict between the two people who have already, between them, got possession of the land, and both of whom want to keep everybody else off it. But the Allotments Act recognises for the first time the right of the *labourer*; of the man who at present has no land, but who ought to have it, and who is suffering undeserved poverty for the want of it.

But the Allotments Act is a failure! Not a single acre, it is said, has been applied for by local bodies under that Act! Just so. It was meant to be a failure. It was passed, reluctantly, by a Landlord-Parliament, who hardly dared refuse to pass it, but who took care to quietly cut its throat in passing it; who took care to impose so many restrictions, to pile up such excessive costs, and to require such complicated proceedings, as practically to prohibit what it pretended to grant. But in passing the Act they recognised the principle of the Act; and there is no going back on that. Henceforth it is admitted that the labourer has a claim to use the land and that local bodies may compulsorily acquire it on his behalf. That is enough. That is

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the lever with which if we do but join together and press we can overthrow and break up the whole accursed system of land monopoly. What we want now, first, is a single comprehensive Act that shall embody all the principles of the aforementioned Acts; that shall make its provisions apply to the whole kingdom, and not to this or that part of it only, and that it shall be a reality and not a sham, and shall be honestly constructed to work—not dishonestly constructed to break down.

It will be seen that in the scheme we propose there is no *State management* of the land, or interference with the occupier whatever. The occupier is left free to manage his affairs absolutely as he pleases, so long as he does not interfere with the rights of others. The duty of the State in regard to the land is simply to secure the equal rights of all.

1. To see that a few do not monopolise the whole, but that every man's right to the opportunity to earn a living direct from nature is recognised and enforced.

2. To secure to the State the unearned increment of the future.

OUR PROPOSALS.

As a first step, then, we propose:—

That local bodies, popularly elected, be established throughout the country,

With power to acquire land compulsorily, from time to time, on behalf of the State for small holdings, in such quantities as the number and kinds of applications for it generally may indicate.

Such lands to be taken over absolutely, not merely rented.

Fair compensation being given to the landlord, payable in State bonds, transferable.

The land never to be re-alienated, but to be let out

In limited areas,

With fixity of tenure,

And right to unexhausted value of improvements, if occupier wishes to retire, at reasonable rents.

To be periodically revised, and raised or lowered according as the land, apart from improvements, may have risen or fallen in value.

Occupiers to hold always direct from the board.

And all mineral rights reserved to the State.

Comments on Proposals.

(A) “*Popularly elected*,” and, say, annually re-elected (in whole, or in part by rotation); *bound* to take action on receipt of a specified number of *bonâ fide* applications (a small fee, say, being demanded in proof of *bonâ fides*, deducible afterwards from the rent); under the eye and influence of a whole population directly and intensely interested in its honest and efficient administration.

(B) “*Fair Compensation*.”—Compensation in the strict sense of the word; that is, simple recompense for actual loss, and will mean, generally, “agricultural” or wholesale value—what the landlord was receiving from the farmer.

Where I now write, on the Norfolk Coast, there are some allotments on poor sandy soil for which, I suppose, no farmer would dream of offering more than 15s. an acre,

which the landlord lets out in driblets of ten rods to the labourer at the extortionate rate of £6 an acre, *with no security of tenure*. Any holder may be turned off at a month's notice without compensation. This is simple legalised robbery and oppression. The lord of many acres sees a chance of squeezing the poor man—and he squeezes him with a vengeance. The board would make short work of such a claim as this.

- (c) “*In Limited Areas.*”—The object is to secure to every man what we hold to be his natural right, the right to a spot of ground whereon to make himself a home, and the right of access to natural opportunities, so that he shall be free to choose between winning his livelihood from nature direct by labour on his own account, or hire himself out to an employer as suits him best; and all the land that is necessary to secure this is just so much, on an estimate, as he can cultivate by his own labour and that of his family. We are under no obligation to find land for him to employ other people under him.
- (D) “*With Fixity of Tenure.*”—This is for small holdings not only reasonable and just, but necessary. For the small holding system is necessarily intensive. It implies the concentration of labour and attention and the massing of improvements (dwelling, sheds, fruit trees, &c.) on a small area. But no man will think of applying all his labour and savings in this way without assurance that he shall be left undisturbed to enjoy the fruits, some of which (as with fruit trees) will be long before they begin to come at all, and others (as with dwellings), though the enjoyment begins at once, yet must be continuous in duration to justify the outlay. A long lease and compensation at the end is the least that should be given. But why should the lease have any termination at all? Why should we ever wish to dispossess a man who has invested his labour and savings in the land, and is making good use of it, and has come to feel a pride in, and an affection for, it as his home? So long, of course, as he fulfils his duty to the State—that is, so long as he pays his rent,—obeys the laws, and does not make himself a nuisance to his neighbours. Peaceable possession of the land he uses seems to us a man's natural right, so long as he does not occupy more than his fair share of the national inheritance, and pays his dues regularly.
- (E) “*Right to Improvements.*”—This does not mean that if the occupier wishes to retire the State is bound to take his improvements off his hands, but only that if the State does take them it shall pay for them. If, as is most likely, the State does not want to take them, the occupier shall have a right to sell his right of occupancy, and so realise their value for himself.
- (F) “*Reasonable Rents.*”—If the board determine to let the land at a fixed price, it must ask enough to meet the compensation, with a surplus over to cover costs and risks, and to provide a certain amount of revenue. Thus, if it takes a certain tract at its agricultural value of, say, 30s. an acre (and for which the landlord would generally ask the labourer £3 or £4 without security of tenure), it will charge, say, £2, an amount the applicant will gladly pay for a tenure equivalent to practical ownership.

Some think the rents should be fixed by competition. Well, that is, no doubt, the fairest way for all parties, and will probably be the method ultimately adopted, but since the board has to provide as many lots of, say, three different classes, building lots, allotments proper, and small farms, and each applicant will want land of one class, and no other, but will not very much care which lot of that class he gets, one hardly sees how any effective competition is to come in, at first, at anyrate. But that is a matter that can be left to the boards.

Some, again, think that competition would run rents up even higher than they are now, and make matters worse than ever. That would be so, no doubt, if the conditions remained as they are now; but the conditions would be completely changed. At present, lands are forced up to an unnatural value (even now, despite the fall of land values) by the landlords holding back the land, and so creating an artificial scarcity.

For example, what enables the landlord aforesaid to extort £6 an acre from the labourer for the mere permission to utilise the soil is simply the fact that he withholds the land except on those terms. He says, in effect, "Give me all I demand or the land shall be idle;" that is, shall go on simply carrying its natural crop of scanty grass and worthless weeds. But if the State steps in and says "No! The land is for use and must be used," and compels him to throw it open; what would it fetch by competition? Say there are 50 applicants and he is compelled to offer 50 lots—that would be a lot apiece—what is there to compete about? There will be nothing to compete for but the differential value, which is hardly worth mentioning. The lots are all alike, the only difference is in the situation. He would get perhaps 2s. 6d. for the lots nearest the town, and nothing at all for the lots farthest off. So when you force open for small holdings all over the country as much as is wanted for small holdings there will be no fear of "cut-throat" competition. The difficulty will be to get up any competition at all. You will have to fix an upset price.

(G) "*Mineral Rights.*"—The fixity of his holding does not give the occupier the right to claim a coalmine subsequently discovered under it. The State (or the Board) will dispose of the right to develop minerals on such terms as it may think best, giving the disturbed occupier full compensation for his disturbance and loss.

(H) *Latitude to the Boards.*—We propose, while binding the Boards rigidly to the broad principles laid down in the proposals, to allow them wide latitude in the application. Conditions suitable to one locality would not be applicable to another, and the liberty to each Board to try its own methods at its own risk would afford the best opportunity for the rapid perfecting of the system.

(I) The Board should have power to take land not only for small holdings but for any legitimate public purpose (for roads, for schools, for plantations, &c.), and to make by-laws for re-arranging boundaries, giving rights of exit for drainage, and other such matters.

(J) "*Payable in State Bonds.*"—We do not expect to carry that point for some time to come, but we attach great importance to it. Moreover (but here I am speaking for myself and have no special authority from the Society), I should have stamped across the bonds the heading "Land Values," and in handing them over to the dispossessed landlord should say, in effect, "Notice that, and understand that there is a large and yearly increasing party who hold that land values, as such, should be taxed. You have to stand your chance of that. Observe, that we do you no wrong; we put you in no worse position than you were in before. If the party referred to fail to carry their point, and land values are not taxed, then your bonds will not be taxed. If they succeed and land values are taxed, then your bonds will be taxed. But you will have to pay no more on your bonds than you would have had to pay on your land if he had left you in possession of it. You are in the same position as to taxation either way.

(K) *Our system self-supporting.*—It will cost the State nothing, but, on the contrary, at once begin to bring in a local revenue. The land is taken only as it is wanted, and in such quantities as are wanted; that is, as the applications indicate. The landlord does not step off till the State tenant is ready to step on. By the time there is £1 due to the landlord as compensation, there is 30s. (or so) due from the tenant as rent to meet it and leave a surplus.

No advances of capital are asked for. We want our rights only, not charity or assistance; the right to work for ourselves and to keep the profits, and take the risks of our work. Those only will apply for land who have the means to make a beginning on it, that is, those who have got (or can get) the tools and the prospect of earning a living somewhere until their returns come in. The rising rate of wages, due to increased openings of employment, together with the stimulus of fresh hope and awakened ambition, will rapidly multiply the numbers of the applicants, and, by diminishing the pressure of competition for employment, still further raise wages and improve the condition of those who do not apply.

THREE CLASSES OF APPLICANTS.

MEN want land from all sorts of motives, for all sorts of purposes, in all kinds of situations, and in very different quantities; but it will be found that however various the applications, they may all be promptly resolvable into three classes; building lots, allotments, and small farms.

(A) *Building lots.*—These will be applied for by thousands who have no wish to change their occupation or add to their work, but who want simply a home of their own. Such lots will be of small area, but will have to be close to the towns or other centres where the men work. The result of the creation of this class will be, to the applicants themselves, *a home of their own*; to occupiers of houses generally, a reduction of house-rent, due to the multiplication of houses; and to the labouring class generally, an increased demand for labour, due to the building of the houses.

- (B) *Allotments*.—That is, pieces of land applied for by those who also have no wish to change their occupation, and who also want a home, but who *do* want to add to their work by devoting their spare hours and off days to growing food for their families, and supplying extra comforts by the sale of surplus produce. Such lots will be larger, and will have to be scattered in groups among the farms and factories where the men find work.
- (C) *Small farms* required by men acquainted with agriculture, and who have saved enough capital to start independently, proposing to live solely or chiefly by their land.

The Board, having the applications before them stating the area required and purpose generally for which it is required, will at once be able to sort them into their respective classes and act accordingly, taking so much near the town for the building lots, which, of course, will have to be laid out under municipal regulations, and the other lots in such localities as may seem most suitable. They will not, of course, meddle with private premises nor with lands highly improved, but will take vacant lots, grass lands, game preserves, or whatever is being put to least effective use and seems suited for the purpose.

We may fairly expect them to exercise some common sense in the selection. The costs, on the one hand, they would have to pay for highly-improved land (which would be no better for their purpose generally than less-improved land), and the loudly-expressed dissatisfaction of their constituents if they took worthless or unsuitable land would make them pretty careful. The relative suitability of all the properties about would be well-known and eagerly discussed by the whole neighbourhood, and public opinion would soon narrow down the choice to one or two properties, when, if the Board were disinclined to make invidious distinctions, they could decide finally by lot.

It is said that the labourer could not use the land without “capital,” that is, without more money or goods than he usually possesses. Experience has shown over and over again that he can. Not only does the ordinary Warwickshire labourer grow on his allotments far heavier crops than the farmer alongside, and at much less cost, but in Ireland and in the Highlands, in the most poverty stricken parts of the whole kingdom, the trouble has always been not that the labourer could not win a living from even the barrenest soil, but that the landlord wrested from him all he produced in rent; not that he could not multiply improvements, but that the landlord robbed him of them when made. Repeatedly has he removed the rocks from the stony soil, reclaimed the barren bog, or heath, and enriched it with seaweed carried up on women’s backs. Poor and wretched he was, no doubt. How could he be otherwise under such a system; under a landlord who had power to wring from him not only all he produced from the land, but even the wages he earned elsewhere—at the fishing or the distant harvests. And all this, mind, not in return for capital advanced or service rendered of any sort, but for the mere permission to live by his own labour on the face of the earth. And if the poor Celt can, without capital, and under such a system of legalised robbery and oppression, yet maintain himself and rear up

stalwart sons and daughters on his remote, contracted, and barren patch, what could not the English labourer do on the rich lands we should force open for him close to the best markets in the world?

But suppose he could not without "capital" utilise the land; still there are tens of thousands of workers who have saved some little capital, artisans, small dealers, petty officials, hardworking men of all sorts, many already acquainted with the simple processes of spade husbandry, and all able to learn quickly. Multitudes of these at once could, and eagerly would, take up small farm holdings on the easy terms and sure tenure we should offer, and would at once commence to raise the many millions' worth of small products which we now import, but which could be just as easily produced at home. Each of these, as he stepped out of the struggling ranks, would leave a gap, and so ease the pressure among those who remained behind, and cause a perceptible rise in their wages.

But this rise of wages, slight though it might be at first, would enable others to begin saving too, and the new hope and prospect of independence would fire their ambition and give them fresh motive to save. A stream of applicants would begin to flow in an ever-increasing volume to the land, every fresh applicant helping to ease the pressure behind and to improve the condition of those who remained in the ranks, until their improving condition began to lessen the motive for leaving, and the stream began to slacken.

But what could they all find to produce? Well, I have just seen some statistics (taken from "Whitaker's Almanac" for 1887), and the list of imports of produce which the British smallholder could readily produce came to between seventy and eighty millions in value; and this list made no mention of a vast number of items equally suited for home production which would bring the value, I suppose, well up to one hundred millions. Here, I submit, is a pretty good opening. And if this enormous value comes in while the labouring class is so poorly paid that the labourer can afford to buy little more than actual necessities, what would it be when he is better paid, and able to become a customer himself to a much greater extent? When one considers that the large farmer produces little else than wheat and meat (the oats, hay, turnips, &c., going mainly to feed the working teams and fatten the meat), that wheat and meat are, after all, only two items out of the multitude of things producible from the soil, and that the higher earnings rise in consequence of fresh natural resources thrown open and competition for hired employment diminished, the more of a consumer the labourer himself will become, we shall see that the openings for production are practically boundless.

No one dreams, of course, of placing every labourer on the land and setting the whole population to grow cabbages. All that is sought is to force open the locked up resources of the land, and to make the labourer a free man; free to choose between winning his livelihood from nature direct, or hiring himself out to an employer as suits him best, instead of being as at present a serf, bound to sell himself to *some* master in an overcrowded labour-market for whatever he can get.

But the hope of the future, as opened out by our proposals, does not rest mainly on the independent small farms; that is but a secondary matter. It is through the allotment, not through the small farm, that the emancipation of labour will be

worked out. The word allotment has different meanings, but what I mean by it here is a piece of land which the occupier proposes to use *in addition to*, not *instead of*, his usual calling; on which he means to work only in his spare hours and off days, the looking after being left a good deal to the wife; but which, as with the houselot and small farm, he is to be left absolutely free to build upon, improve, and utilise in whatever way he likes and hold undisturbed so long as he pays his periodically revisable rent; a rent which will gradually merge into what the Restoration League calls the single tax.

For every ten men with some capital who take small farms there will be ten times ten and more, with or without capital, who will take allotments. It needs no capital to do this. The Warwickshire allotment labourers and others have proved this, if proof were needed. All the allotment holder wants, *to begin with*, is a spade, which his first week's earnings will procure him. By the time his ground is dug and seed time comes he will have earned enough to buy his seed, a hoe or two, and so on. Step by step he will acquire the few simple things he wants. His first sown crop will be growing while he is putting in the late ones, and some (house vegetables, &c.) will be yielding some return long before others are fit to gather. Pigs, poultry, one thing after another, will be wanted in due course, but not all at once. Supposing him to begin in good time, and to go industriously to work, by the time the year is out, he will have his next twelve months' supplies of food secured.

A HOME.

BUT the first thing he will want will be a home; a dwelling of some sort that, however humble, however inconvenient and defective just at first, shall be *his own*. Of course, he will want it on his land. Well, there are two ways for him to get it. Those who have saved some little capital will, partly with that, and partly on the security of their crops and improvements, at once obtain through the building societies a small substantial cottage, which they can enlarge hereafter. Those who have no capital will do as we do in the colonies, that is, will make the best kind of dwelling they can—rough and temporary, perhaps—out of whatever materials come to hand. Many a man of gentle birth and scholarly attainments has lived contentedly in the bush for months, and even years, in a bark or log hut, and what contents an English gentleman will probably satisfy an English labourer, at any rate, till he can afford a better. You have no primeval forest in England to yield bark and logs; but we do not use bark and logs because they are best, but because they are the easiest got. When we can't get them we use other materials—stones, turf, wattle, and dab—just the materials that you can find here, one or other of them everywhere. These, with a few spars, which will cost but little, and a thatched roof, make as snug a dwelling as one could wish (more sanitary than many a pretentious mansion), as easily kept clean as any other dwelling, and with a few creepers over it, far more picturesque than your detestable square brick cottages.

For warmth and cooking, a simple American iron stove, with a pipe flue, would cost much less than a brick fireplace and chimney, consume less fuel, and give out more heat, seeing it would give it out all round, and not only from the front. The brick fireplace could be added afterwards, if wanted. But I am digressing into detail.

Your lordly squire snorts his disapproval of such dwellings as I have suggested, and says he will have no "pigstyes" on his place; but we shall not ask for his permission, or care for his approval. I have lived comfortably and enjoyed the best of health in just such a "pigstye" of rough paling. All things must have a beginning, and a man can live in a hut till he can afford a house, just as he can ride in a cart till he can afford a carriage.

But with a home of his own, free of house rent for the rest of his life, and twelve months' supply of food secured in advance, in what position will the labourer stand then? He will be a free man. He will meet his employer face to face, not upon hostile, but upon equal terms; not craving work as a boon, but offering to perform it on such terms as will suit both parties.

I have seen in Cheshire cotton factories scattered about in rural districts with green fields up to the doors, so to speak. Think of the difference to these factory hands if these half-used, untilled fields were promptly parcelled out for homesteads for the men, whose day finishes at 5-30. Work, with fresh sets of muscles, in the open air, of an interesting nature, and on their own account, would be a positive invigorating relief after their long dull, sedentary hours indoors. And I have seen in these coast towns fishermen standing idle about when the weather, or other circumstances, interfered with their usual calling, with nothing for them to do, while great stretches of unused land lay all around, and up almost to their cottage doors. How long would it be, if our proposals were carried, before each of these men would have a home of his own, twelve months' supplies in advance, and the certainty of useful occupation of some sort at home when the fishing was not open to him or was not productive? Soon the labourer would be in a position to withdraw a day or a week every now and again from his hired employment or usual business in addition to his spare hours, and later on to do nearly all the hard work of his holding in these stolen days, leaving his evenings for that recreation and social enjoyment which are his natural birthright.

But, it is said, his employer could not allow this; it would leave his machinery to stand idle. Well, the world was not created only to keep machinery going. The great purpose of industrial endeavour is not to keep up large profits on capital, or bring down prices of goods; to make large incomes grow larger or go further; but to make human beings generally, and especially those who do all the hard work, prosperous and happy. The labourer wants better pay; a larger share of the wealth which he creates; but before even better pay, he wants shorter hours; some respite from incessant toil at the command of others and for the enrichment of others; some leisure for amusement, for self-improvement, for home joys, as well as for useful work on his own account in and round his home. So he will insist on, and obtain, not only an off day now and again but shorter hours every day. He will say to his employer, "Your machinery already stands idle 12 hours out of the 24, it will now have to stand idle 14 or 16, or more if need be, or you can get relays. We have ourselves and our families to think of before your machinery or your pocket. With his *home rent free* and his supplies in advance, with the field of employment opening out on all sides, will he consent to go on working 10, 12, or 15 hours a day (as some have to do), wearing out his heart and body with aimless toil—aimless as far as he

is concerned? Scarcely. And with every spare hour taken in the evening, and every off day taken in the year, he will not only be increasing the comforts of his home, but also be strengthening himself in his citadel. He will be becoming less dependent on his employer, and his employer more dependent upon him.

THE TWO TYPES OF AGRICULTURAL PRODUCERS.

WE shall have, then, scattered over the country, two distinct types of agricultural producers; the capitalist farmer with his teams and implements, machinery, and money power, producing, as at present, chiefly grain and meat; and the cottar with his simpler appliances, but more intensive culture, producing vegetables, fruit, poultry, rabbits, milk, and other "small produce." Each class will be the natural complement of the other. The cottar will find beside him the hired employment on which he will still chiefly depend, and the teams and appliances he must occasionally engage; while the farmer will find, also beside him, a community of labourers less dependent on him but more dependable because more attached to the soil, and bound to him by community of interest; for each wants exactly what the other can supply, and, standing on equal terms, they can come to friendly arrangement as other equals do. The farmer cannot count on keeping any one man the whole year round, but he can always count on getting *some* man, for there will be more of them, and more bound to the neighbourhood, and a certain number always available at the critical seasons. For the critical seasons of each fall at different times, and so do not clash. The farmer's grain sowing is all over before the cottar's potato planting and root sowing begins, and the grain harvest is over before the potato and root harvest begins.

The tendency of the age is to the differentiation of industry. Grain, which can be put in, harvested, and prepared almost entirely by machinery, which is equally good for use whether the produce of a fine or a poor crop, and which will bear long storage and rough usage, is becoming more and more of the nature of a manufacture to be carried on on a large scale, and by machinery; while the "small produce" which requires constant and careful attention, which must be good of its kind to be worth anything, and must be used promptly when ready, is becoming more and more the speciality of the small holder, and is therefore falling into the hands of the foreigner whose laws and customs encourage small holdings, but which could be produced just as well at home if the land was thrown open to the people, and the railway rates equalised.

Many object that the small holder could not compete with the large farmer even if he had the land. The danger, if there were any, would be the other way; for the experiment is being tried under our eyes. On the Rev. W. Tuckwell's allotments the labourer grows wheat (which I consider least suited for small holdings) at an average rate of 40 bushels to the acre, as against the neighbouring farmer's average of 24 bushels. But observe, the labourer's 40 bushels (after deducting seed) is *all profit*, while only that part is profit of the farmer's 24 which remains after wages have been deducted.

But, in point of fact, there would be, as we have seen, no competition any more than between a grocer and a butcher setting up shop in the same street, for they deal in different goods. And though there may be some few goods, such as bacon, which either the butcher or the grocer may sell, each may go on selling it, or one give up to the other, yet both go on merrily on their own general lines; so there may be some products, such as wheat for personal consumption, which both producers may go on growing, or the small holder give up to the farmer, and yet both pursue their general independent lines.

But you cannot call into existence like this a fresh army of agricultural producers without at the same time calling into existence another army of non-agricultural producers—builders, tailors, smiths, carpenters, carriers, dealers, indirect assistants of all sorts—to supply their wants; and these will again become customers as well as assistants. Given agriculture; manufacturers and commerce follow as a natural consequence. Agriculture is the basis of civilisation; and the broader the basis, the higher, the firmer, the grander the pyramid you can erect upon it. And yet the landlord, with the policeman and the soldier at his back, has been deliberately narrowing that basis, saying to those who would broaden it and build upon it—“Go! It does not pay *me* to let *you* live.”

As a result of the enormously increased home production of food you will save, first, the millions you now spend in importing food; for the newly-produced food will not be instead of the manufactured goods with which you formerly purchased it, but in addition to them. For (putting aside the spare hours in which so large a part of it will be raised, as a mere temporary phase of the movement, which will cease as soon as the labourer has so improved and strengthened his position as to be able to insist upon more leisure instead of more work) the fact is that the work will be done by the great army of what are now the unemployed and the irregularly and inefficiently employed; by those who can now get no work; by those who only get work irregularly; by those who now live in comfortable idleness, but will then have to work; by those who work unproductively, as flunkies, gamekeepers, ministers to idle show or luxury generally; by those who work at absurd employments, as when stalwart men are measuring out ribbons or groceries behind counters, work which hungry women driven into wretchedness or sin by poverty, or fretting for want of useful work would gladly do, and do as well. It will be done, moreover, by men who, working *for themselves* at last, and fired with new hope and energy, will be working to better purpose; and it will be done in great part on land which (now withheld by monopoly, *because* it is so fertile, the fat pasture lands) will yield greater increase to given labour.

And, again, this supersession of foreign by home-grown food will mean two things. It will not mean the loss of so much foreign trade. It will mean that the exports with which we formerly purchased our food will be set free to purchase other things which we cannot produce at home, or not to such advantage; and it will mean that the labourer, whose poverty hitherto allowed him to buy little beyond bare necessities, will be now well off, and will have become a customer for manufactured goods himself. It will mean, in short, the creation, at a single stroke, of increased home production and an increased home market. Further, it means more useful

production, and more stable markets; less of costly luxury and idle service, and more of solid comforts and real service; less of fancy goods liable to the perturbations of sudden change of fashion, more of goods that are always wanted, and therefore always in demand.

With the land thrown open for full use, the soil offering itself for tillage on the one hand, employers offering wages on the other, the tens of thousands who have been driven from the country into the overcrowded cities will begin to flow back into the country, which means a double benefit to the workers who remain in the cities; it means lessened competition for employment, and therefore higher wages; and it means lessened competition for lodging, and therefore better accommodation at less rent. All your difficulties about the housing of the poor and the relief of the starving will be settled for you by spontaneous process. The people will get decent housing at fair prices, and will not accept bad housing at any price; and the vast endowments and donations of charity being no longer wanted to relieve the able-bodied, will provide abundantly for the worn-out and broken-down. The emancipation of labour will have come at last; for with the barriers of monopoly broken down and the boundless resources of nature thrown open for use the field of employment is absolutely limitless. Land, labour, and instruments are all that are wanted, and all are there. The land cries out to be tilled, the people are crying out to till it, the instruments of production abound all around us, in private hands, in the shops and stores, in process of manufacture daily. Where they are wanted they will be produced as the first step, and so long as a human want remains unsatisfied there is work to do.

The power of capital over labour consists solely in two things—in the pressing necessities of the employed in the foreground, and in the army of the unemployed in the background, unemployed because employment is arbitrarily closed to them. The labourer must work long weary hours for inadequate pay, producing wealth for others instead of for himself, because, if he dare complain, the employer can say “go,” knowing that he has but to raise a finger and hundreds stand ready, eager to rush into the vacant place. But how will it be when the army of the unemployed has vanished, when no famishing crowds stand eager to rush into the vacant place, grateful to secure it on any terms? When, on the contrary, capital finds itself confronted by labour standing in its serried ranks, provisioned and prepared? Will the employer be in a hurry to say “go,” then? The labourer will be quite ready to go of his own accord. It is the employer who will have to offer inducements to make him stay. With good earnings in his pocket, with food supply in advance (or the certainty of finding it), with a home of his own, the labourer will be better prepared to stand siege than he. For though the employer has, generally (not always), his money reserve to stand upon, still, without labour, he can only consume, not increase his store, and meanwhile, his machinery rusts idly, while the labourer not only has his present supplies, but the land and his labour to go on producing more.

Few realise how small a portion of the year's labour is required to produce the year's supply of food, and how much smaller still it might be, and is yearly becoming, as knowledge increases, appliances are multiplied, and the subdivision and organisation of labour is improved. It would be difficult, almost impossible, to get any really approximate estimate of the number of people engaged the year round in producing

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the food supply of the nation, for many are really contributing to it who apparently are not, and many are not really contributing to it who apparently are. But we can get some general, though indistinct, idea of it by seeing how vast a proportion of the people are clearly not contributing to it at all. There are thousands upon thousands who consume only, producing absolutely nothing; the men of wealth and leisure, with all their servants and dependents; the army, navy, police, and Government officials of all kinds; the thieves, tramps, and paupers; the young, the old, the sick, the crippled; the numbers who are producing things really useful but not food; the numbers more who are producing things or performing services of no real utility at all. Yet, notwithstanding all this, there is always food in abundance and to spare, to feed sporting dogs, horses, and pheasants, to use up in distillation and manufactures. The few who starve to death, and the many who, less fortunate, starve daily without dying, do not starve because the food is not there, but because they have not the money to buy it. They starve from underpay. They starve from injustice. They starve through that accursed system that empowers the rich to buy up the natural facilities of labour, and charge the poor, in goods or services, for the permission to live by their own work. They do not exactly do it on purpose. Like another class, mentioned in history, "they know not what they do," so we hope they may be forgiven. They are (multitudes of them) honest, kindhearted, conscientious folk who think the whole thing the working of a natural law which there is no evading. They give away in charity or good works a part, sometimes a rather handsome part, of what they have (unwittingly) extorted from the poor. The land monopolist, who is at the bottom of the whole business, really thinks he is putting the land to the most productive use when he clears off a whole agricultural population and puts it all down to grass. He sees that it leaves a greater profit *to him*, and he has been taught that *his* profit is the only profit to be considered, the only profit that really is profit, all other profits being really expenses—"costs of production." It is as if the top brick of a pyramid thought himself the whole pyramid, and the rest of the structure mere foundation work to support him.

FOREIGN COMPETITION.

BUT the foreigner! How is British industry at high wages to compete with foreign industry at low wages? Here you have to distinguish between industry as a whole and industry in a particular department. Wages cannot rise above the point at which it is profitable to employ labour. If wages generally are high it must be because enterprise is so profitable that employers can afford to pay high wages, and employment so abundant that they cannot get the labourers except on such terms. If the British workman will not work at any given industry except at wages that will not allow his employer to compete with the foreigner, clearly it must be because he knows of some other more productive industry that can afford the wages he demands; and, as he cannot be in two places at once, it is better for him and better for the country that he should turn to that other industry, and leave this to the foreigner.

The country will then lose that particular branch of industry, but only because it has found a more productive one elsewhere ; and so high wages help to weed out the weak industries and inefficient managers and to concentrate labour where it is most effective.

BENEFITS OF HIGH WAGES.

Look round the world and you will see that high wages never injure a nation, but the reverse. High wages and national prosperity go together. Wages are higher in England than on the continent, and prosperity is greater. Wages are higher still in America and Australia, and wealth there increases even faster. What country in Europe is the most unprogressive? Russia, where wages are lowest; where the labourer lives on black bread and cabbage soup, and is clothed in sheepskins. High wages do not indicate greater difficulty of production but greater effectiveness of production. High wages mean that the labourer who does the work is getting a larger share of the produce of his work, and somebody else, the landlord, the employer or the consumer, who, as such, is not doing the work, a smaller share of it. Which is as it should be.

But high wages are not only a sign of progress, they are also a factor of progress, and this in three ways :—

(1) When the labourer is well paid he becomes more intelligent and skilful, more self-respecting, a better man all round. I do not mean that wherever the labourer is poorly-paid he is dull, unskilful, immoral, and that wherever he is highly paid he is all that he ought to be ; for many agencies go to the making of character besides the rate of wages. But I mean this : that given any labourer of the character that he is, however produced, higher wages will make him better, not worse—more efficient, not less.

(2) High wages induce clever men to invent, and compel slow men to adopt labour-saving contrivances of all sorts, and so add to the productiveness of labour. Employers do not bother themselves about inventions where labour is dirt cheap.

In the making of the Suez Canal, the sand was excavated with common hoes and carried out on women's heads, though steam excavators and elevators were well known, and would have saved nine-tenths of the labour. But the labour wasn't worth saving—to the contractors. Improved appliances in agriculture are in much more general use in America and Australia, where wages are high, and because they are high, than in England ; and more in use in England than on the continent for similar reasons.

(3) High wages, like free trade, help to weed out weak industries and to concentrate labour where it is most effective, as already pointed out.

Where the high wages are to come from.

BUT, seeing that trade competition is so keen that profits are already cut down to the edge, where are the high wages to come from? From three sources:—

(1) From the greatly increased production of wealth when the bountiful resources of nature (agricultural, mineral, &c.), now held back, are forced into use, and absolute security of tenure and right to improvements have set free the occupiers' energies to put these resources to their fullest use.

(2) From reduced rents.

If actual rents coincided with natural or economic rents, and represented simply the differential productiveness of land, they would be determined by wages, and not wages by them. That is to say, the worst land worth cultivating (which might be very good land indeed) would pay no rent, and the rents of other lands would represent their respective superiority, which would not be affected by any rise of wages. But the great bulk of rents in Great Britain is artificial or monopoly rent, and is at the expense of wages. As wages rise, this will fall. Tenants, one and all, will turn to their landlords and say, "The more we have to give to our men the less we have to give to you. Our previous rents were calculated on low wages, but times have changed, and your rents must change with them." And as the landlord can only get what tenants will consent to give, rents must fall as wages rise. So, too, when building sites are forced open and dwellings easily procured, house rents will come down; and reduced house rent means a larger balance of wages available. So in innumerable ways (which I have no time to point out), rising wages will come out of falling rents. This will occur particularly in those trades in which the land is an active factor in the business; where (as in agriculture and mining) it consists in extracting the raw materials of wealth from the land; where consequently trade competition is for the use of the land, and the competitors run each other up in rents.

(3) From increased price of goods.

But where the land is not an active factor in the business; where the business consists in working up or distributing materials already extracted from the land (as in manufactures and commerce); where the land is only wanted as a site, one site doing as well (within certain limits) as another; in these, the secondary industries, the main competition is not for land but for custom; the competitors run each other down in price of goods. At present every factor that adds to the productiveness of this class of industries benefits the consumer as such. Inventions are multiplied, processes improved, but neither the rate of wages nor of profits rises in consequence—it is prices that fall. And the labourer in so far as he is a consumer gets a share of the benefit. But how poor a share! That the labouring class as a whole consumes a vast quantity of goods is nothing to the purpose. It is the labourer as an

individual that we are concerned with, and how little he benefits! Little beyond the necessities of life are yet within his reach. Food has been cheapened, thanks to free trade and consequent importations. If it had not been for that, nearly all the gain of agricultural invention and improvement would have gone to the landlord. Clothing has been cheapened, and the labourer benefits here too. But even here it is only in the cheapening of the coarser sorts of food and clothing that he gets any gain. All the superior sorts of both are still far beyond his reach. And think of the multiplicity of yearly cheapening goods, the produce of his labour outside these of which he is none the better. Glance in at the shop windows and note the goods displayed. What percentage of the endless display is within the labourer's reach? Look down the trade lists and see what proportion in the long catalogue are things he can ever hope to buy. Survey the few paltry possessions in the poor man's cottage, and then think of the infinite variety of luxuries in the rich man's mansion, all produced by the workman's labour with ever-improving appliances, yet never increasing his earnings or lessening his anxieties, only falling in price, and so making the rich man richer by giving him a greater command of luxuries for the same income. Little indeed does the march of science and the multiplication of inventions benefit the labourer, either as a consumer or in any other way. But ought it not? Ought not the benefit of increasing productiveness of labour to go first and above all to him who does the labour?

But whether or no, my point is this:—

Increased wages will imply increased price of goods; not in anything like the same proportion, for, as we have seen, a large part of the labourer's increased earnings will come from increased production of wealth, and another large part from reduced rent. Still, prices will rise (the labourer, as labourer, getting more, and the consumer, as consumer, getting less of the benefit of progress), and they will go on rising till the inconvenience from increased cost of living balances the gain from increased wages, when a natural level will be reached, and both wages and prices will cease to rise.

Of course, in the foregoing, I have only spoken broadly. I have no space for qualifications and details. I am writing an article, not a treatise; and I write for those who think, and only suggest, not demonstrate.

It is quite likely that the compensation awarded to the landlords under the scheme here sketched out may, in some cases, be excessive. But we are not much troubled about that. That tendency will soon rectify itself. The gain to the whole nation of having the barriers of monopoly broken down, and the whole field of industry thrown open, is a gain so enormous as to appear to us to be worth almost any sacrifice; at any rate, well worth the sacrifice of a few thousands in this way. The loss to the labourer, to the consumer, to the State, to the whole public, of allowing this monopoly to go on would, in a single year, far outweigh all the excess of compensation likely to be granted above what was reasonable.

But the standard of compensation would fall rapidly. For the first act of compulsory acquisition of land (if carried out in the way proposed) would sound the knell of the whole system of monopoly and of artificially forced-up rents. For as soon as it is clearly understood that any man, by simply applying to a Board, can

acquire, at agricultural or wholesale price, a piece of land, not exceeding a certain area, that shall be for all purposes of use and enjoyment, though not for commercial speculation, absolutely his own, no man will, henceforth, apply to a private landlord for such land, but to a Board, which means that all fancy allotment values will disappear at once. Small capitalist farmers again in hundreds will throw up their privately rented farms of a hundred acres or so on insecure tenure to take up the smaller area with fixed tenure under a Board; this will mean an immediate diminution in the competition for farms, and a consequent fall of agricultural values all round.

Lastly, the rising rate of wages will render it impossible for *any* farmer to go on paying the old rate of rent; and this will bring the letting value of all land still lower, so that each year that the Boards acquire a fresh piece of land they will find that the agricultural value (which is their standard of compensation) has fallen a step lower, and so the whole system of monopoly and monopoly-prices will fall to pieces rapidly. But it does not follow that because the Boards will have to pay less and less compensation they need charge less and less rent in proportion. Indeed, it would hardly be fair to those who took land at the earlier higher rates to do so. They may as well keep up their rents as high as they can in face of the competition of private landlords still anxious to let land on some terms or other; and they can apply the difference to the reduction of the rates and the multiplication of public benefits.

We claim that if no more were done than our proposals indicate (and we attack only or chiefly agricultural land), the back of monopoly would be broken, and labour emancipated. But these proposals are but the first step towards the nationalisation of the land; and we are content with one step at a time. We hope, however, to see the whole land, mineral land, building sites, all lands of every sort, forced open to use and practically nationalised. But the League for the Taxation of Land Values will see to this pretty effectually; and, meantime, the carrying of our proposals will help to start the general movement and aid them to carry their proposals.

One proposal more, however, we should like to add; and, like the former proposals, it involves no new principle, but only the extension of an Act already in operation. We should like to see the operation of the Irish Land Court for the Revision of Excessive Rents extended to the whole kingdom, and applied to lands of every sort. There is exactly the same reason for applying it to England as to Ireland, to mineral, as to agricultural land.

I admit that there is generally an essential difference between the English tenant, who is a capitalist, who farms for profit, and will not take the land unless he sees the profit, and the Irish tenant who is too often a labourer who farms for life, and *must* have the land on any terms. Still there are at least three cases in which the intervention of a Land Court in England and Scotland is desirable:—

(1) In cases where, as in certain parts of Scotland not covered by the Crofters' Act, and on certain English allotments, the tenant is still a mere labourer at the landlord's mercy.

(2) In cases where the capitalist farmer has taken his land on long lease in better times and made improvements which he cannot abandon, and whose rent has not been lowered in proportion to the altered conditions, who is, therefore, not only suffering personal loss, but is living on his capital, and unable to put the land to full productive use, to the loss of the labourer, the State, and the whole country.

(3) In the case of mining rents, where the British mine-worker, who has to pay excessive royalties to a private landlord (who spends them on himself), cannot compete with the foreign mine-worker who has to pay much lower royalties to his State (which gives him back, in great measure, with one hand what it takes with the other), and thus another great national industry is hindered and endangered.

As the land becomes nationalised, the era of servile dependence will pass away and give place to the era of friendly co-operation, not necessarily of partnership (which is what "co-operation" too often means), but of the intelligent division of labour and combination of resources to secure a proposed end, and the equitable sharing of the proceeds in whatever way may to the co-operators seem most convenient. When labour is thus assured its full natural reward, and no one need be idle but by choice, we may leave every able-bodied person to work or starve as he likes best. If he prefer to starve, well and good. We will find him a coffin, but that is all we shall do for him, and we shall not waste much money over the funeral.

To sum up, stripped of minor detail, our proposals are simply these:—That local elective bodies shall compulsorily acquire land where it is wanted, and shall let it out—

In limited areas,

With fixity of tenure,

At reasonable and periodically revisable rents.

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FLUCTUATIONS IN COMMERCE AND TRADE.

BY GEORGE HOWELL, F.S.S., M.P.

IT is exceedingly doubtful whether we have, as yet, quite fathomed all the causes—immediate, proximate, and remote—which have influenced, and are influencing, the course of trade; and especially those which have contributed to the recurring fluctuations which are so far-reaching in their character, and, speaking broadly, are so direful in their consequences and results. If we could ascertain the causes we might be able to mitigate some of the evils, even if we could not altogether avert them. The latter, perhaps, is a dream incapable of practical realisation. Still, with the growing tendency towards legislative regulation, it might be possible to provide some checks which, without injuriously hampering commerce, trade, or general industry, would remedy, partially, if not wholly, whatever is remedial by legislation pertaining to the methods, means, and results in the conduct of our vast commerce, and the industrial enterprise of the United Kingdom. That which is the direct effect of legislation may be cured by legislation, at least it might be attempted. Of course, any interference with the course of trade, or with any phase of the social and industrial life of the people, is a matter of immense difficulty and of delicacy, and is not without grave danger. Freedom is better than restraint, and personal liberty ought not to be fettered. Nevertheless, there is a limit, even, to freedom; but liberty of action ought not to be tampered with unless the reasons therefor are so obvious, strong, and sufficient as to convince the mass of the people of the necessity for and propriety of such interference. Freedom of trade is almost as absolutely essential as individual liberty, yet the greed of gain is often so over-mastering and overpowering as to require legislative checks and statutory regulation.

In attempting to deal with this subject it is essential, above all things, that there shall be no jugglery with statistics—no selecting, arranging, and tabulating—to bolster up a foregone conclusion, or to sustain a speculative theory. This is not the object for which the “Co-operative Annual” is published. The figures quoted should, therefore, as far as practicable, tell their own tale, or at least they should enable the reader to judge for himself whether the deductions are sound, and the conclusions are borne out by the facts. With this view, all the figures here given are as full and complete as the space at our command will permit. The only reliable statistics obtainable are those published by the Government, compiled by the Board of Trade, and other departments of the State. From no other source can we obtain equally comprehensive and accurate information. For the purposes of this paper, these returns are tabulated in the form which is capable of giving the fullest view of the course of trade, and its variations. The six tables given at the end of this paper, for convenience of reference, will enable the reader to test the conclusions by the evidence. All these tables are important, but the most important are V. and VI., for the reasons given when dealing with those tables. A glance at these

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statistical tables will show that, in so far as values are concerned, nearly every aspect of the question is presented that could conveniently be compressed into so limited a space. The volume of trade cannot be so easily tabulated, because some articles are computed by weight, others by measure, others, again, by numbers, and some only by their value, as stated in the returns.

I.—IMPORTS AND EXPORTS COMBINED.

THE first table contains the aggregate values of the total imports and exports of the United Kingdom, and, therefore, represents the gross value of our commerce and trade. The figures in the first column indicate also, more approximately than any others can do, the volume of our vast commercial and industrial undertakings and enterprise in all parts of the habitable globe. Bullion, specie, and mere transshipments are excluded, as not belonging to this category of actual trade. The growth of British imports and exports will be seen by the following quinquennial table:—

PERIODS.	Aggregate Values— Imports and Exports.	Gross Increase or Decrease.	Yearly Averages— Imports and Exports.	Annual Increase or Decrease.
	£	£	£	£
1855-9	1,545,259,340		309,051,868	
1860-4	2,077,448,071	532,188,731 +	415,489,614	106,437,746 +
1865-9	2,580,032,811	502,584,740 +	516,006,562	100,516,948 +
1870-4	3,181,236,010	601,203,199 +	636,247,202	120,241,640 +
1875-9	3,160,278,746	20,957,264 -	632,055,749	4,191,453 -
1880-4	3,529,744,418	369,465,672 +	705,948,884	73,893,135 +
1885-8	2,589,413,842	4 years only.	647,353,460	4 years only.

It will be seen by the above figures that the aggregate expansion of trade was enormous during the four first periods, down to 1875. During the next five years there was a decrease of nearly £21,000,000. From 1879 to 1884 there was again a large increase in the total values, though meanwhile prices had fallen enormously. Taking the yearly averages (in column 4), the growth of trade was over £100,000,000 annually during the first fifteen years, but the gross decrease from that date to the end of 1879 was nearly £21,000,000, or nearly £4,200,000 a year. The recovery (1880 to 1884 inclusive) was not equal to the former periods, but the decrease of the previous five years should be taken into account as a drawback, and also the fall in prices as a set off, to 1870-74.

II.—TOTAL VALUES OF ALL EXPORTS.

THE second table gives in detail, year by year, the aggregate exports from the United Kingdom to foreign countries and to British possessions. The figures there given include the foreign and colonial merchandise subsequently re-exported, but they exclude mere transshipments, as the latter form no part really of our import or export trade, except that we are the carriers or shippers of certain produce passing

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through our ports, though forming no part of our trade otherwise. The following quinquennial table of totals and averages of the gross exports will indicate our progress in this direction during the last 35 years :—

PERIODS.	EXPORTS—AGGREGATE VALUES.		Yearly Averages of Gross Exports.	Annual Increase or Decrease.
	Gross Totals.	Gross Increase or Decrease.		
	£	£	£	£
1855-9	697,561,708		139,512,342	
1860-4	899,844,006	202,282,298 +	179,968,801	40,456,459 +
1865-9	1,148,333,293	248,489,287 +	229,666,659	49,697,858 +
1870-4	1,450,899,340	302,566,047 +	290,179,878	60,513,219 +
1875-9	1,305,002,167	145,897,173 —	261,000,433	29,179,445 —
1880-4	1,491,562,608	186,560,441 +	298,312,522	37,312,089 +
1885-8	1,118,719,108	4 years only.	279,679,777	4 years only.

The foregoing figures show how enormously our export trade expanded during the first twenty years covered by the table. Then came the check, 1875-79, when the total exports fell off to the extent of £145,897,173 in five years, or an average of £29,179,445 yearly. The decrease was especially marked in these five years in our exports to foreign countries; those to British possessions having increased in quantity to the value of £7,087,830, while those to foreign countries decreased by £40,267,265. The ratio of our exports to foreign countries stood at 77·5 per cent of the total during 1870-74, and fell to 71·9 during 1875-9; the ratio of increase to British possessions having increased in those years by 5·6 per cent in relative value.

III.—TOTAL VALUES OF ALL IMPORTS.

THE third table gives, in like detail, the aggregate value of the imports into the United Kingdom of all kinds of merchandise and produce, inclusive of that portion which is subsequently re-exported, but exclusive of transhipments. The following quinquennial table furnishes the totals and averages of the gross imports for the same periods as before, so as to compare with the exports, during the 35 years given :—

PERIODS.	IMPORTS—AGGREGATE VALUES.		Yearly Averages of Gross Imports.	Annual Increase or Decrease.
	Gross Totals.	Gross Increase or Decrease.		
	£	£	£	£
1855-9	847,697,632	....	169,539,526	....
1860-4	1,177,604,065	329,906,433 +	235,520,813	65,981,287 +
1865-9	1,431,699,518	254,095,453 +	286,339,904	50,819,091 +
1870-4	1,730,336,670	298,637,152 +	346,067,334	59,727,430 +
1875-9	1,875,276,579	144,939,909 +	375,055,316	28,987,982 +
1880-4	2,038,181,810	162,905,231 +	407,636,362	32,581,046 +
1885-8	1,470,694,734	4 years only.	367,673,683	4 years only.

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A comparison of the foregoing figures with those in the preceding table shows that, during the period from 1854 down to the close of 1884, each five years registered a substantial increase in the value of imports. Curiously enough, during the five years, 1875-79, while the exports largely decreased, the imports in the same period increased by £144,939,909, or £28,987,982 annually. Never before had we the singular misfortune to have against us a nearly identical diminution in the exports, and an equal increase in the imports—the two combined constituting the enormous value of £290,837,082 for the five years. The exact meaning of this vast balance of trade against British enterprise and industry, as it is called, will be better understood when we deal with net imports and net exports; it is, however, significant enough that during the greater part of five years our industry was paralysed, our commerce contracted, and the current of trade, if measured by the narrow gauge of exports only, was strongly adverse to British interests in all parts of the world. But it must at all times be remembered that imports include a very large proportion of raw materials, all of which are absolutely necessary to enable us to manufacture and export.

IV.—RE-EXPORTS OF FOREIGN AND COLONIAL MERCHANDISE.

THE fourth table contains the values of foreign and colonial merchandise re-exported—that is to say, the produce and goods included in the total imports (Table III.), but which are not retained for home consumption; therefore, those imports have to be deducted from the total, in order to give the net imports (Table V.). The values in the table of total exports (Table II.) include those re-exports also. A deduction of these leaves the net exports as in Table VI. The quinquennial totals and annual averages of the foreign and colonial merchandise and produce re-exported are as follow:—

PERIODS.	Total Re-exports.	Total Increase or Decrease.	Annual Average of Re-exports.	Yearly Increase or Decrease.
	£	£	£	£
1854-9..	116,960,283	....	23,392,057	....
1860-4..	207,806,306	90,846,023 +	41,561,261	18,169,204 +
1865-9..	242,986,340	35,170,034 +	48,597,268	7,036,007 +
1870-4..	277,266,285	34,279,945 +	55,453,257	6,855,989 +
1875-9..	277,623,263	356,978 +	55,524,653	71,396 +
1880-4..	320,188,607	42,565,344 +	64,037,721	8,513,068 +
1885-8..	237,985,061	4 years only.	59,496,265	4 years only.

These figures show a gradual increase in the annual average values of the re-exports since 1854. Since 1884, however, there has been a decline of about £4,541,456 in the annual average, mainly due to the decrease of these exports to British possessions. This table derives its chief importance from the fact that by deducting the figures herein contained from the total imports we obtain the net imports, and are thus able to compare these net imports with the net exports—that is to say, the exports of British and Irish goods and produce solely.

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V.—NET IMPORTS.

THE fifth table contains the values of the net imports of foreign and colonial merchandise into the United Kingdom, after deducting the re-exports of such merchandise from the aggregate imports. This table is most important, because all comparisons of our import trade must, to be accurate, be based upon these figures. If a carrier brings to our door 100 parcels, and only leaves 10, we must be debited with the 10 only, not with the 100. So with our imports. Whatever is re-exported from the total must be deducted from the gross, or aggregate, the remainder being the net. The following are the quinquennial totals and annual averages, with the increase or decrease of the total net imports from Table V., to correspond with the previous summaries :—

YEAR AND PERIODS.	Total Net Imports.	Total Increase over previous Period.	Yearly Averages.	Yearly Increase over previous Period.
	£	£	£	£
1854....	133,752,687	....	133,752,687	....
1855-9..	730,737,349	....	146,147,470	12,394,783 +
1860-4..	967,797,759	237,060,410 +	193,959,552	47,812,082 +
1865-9..	1,188,713,178	220,915,419 +	237,742,635	43,783,083 +
1870-4..	1,453,070,385	264,357,207 +	290,614,077	52,871,442 +
1875-9..	1,597,653,316	144,582,931 +	319,530,663	28,916,586 +
1880-4..	1,717,994,203	120,340,887 +	343,598,841	24,068,178 +
1885-8..	1,232,709,673	4 years only.	308,177,418	4 years only.

The foregoing figures show a progressive development and increase from the year 1854. When the totals of 1889 are added, it is probable that the last five years will also register an increase. But there has been in some years a very serious decline in the net imports, particularly in 1879, 1881, 1885, and 1886; even in 1887 the recovery did not reach the low figures of 1879. The highest point reached in any one year was in 1883, viz., £361,253,982.

VI.—NET EXPORTS.

THE sixth table contains the net exports of British and Irish merchandise and produce from the United Kingdom to foreign countries, and to our colonial possessions. The re-exports of foreign and colonial merchandise and produce being

YEAR AND PERIODS.	Total Exports—British and Irish.	Total Increase or Decrease.	Yearly Averages.	Yearly Increase or Decrease.
	£	£	£	£
1854....	97,184,726	....	97,184,726	....
1855-9..	580,601,425	....	116,120,285	18,935,559 +
1860-4..	692,037,700	111,436,275 +	138,407,540	22,287,255 +
1865-9..	905,345,953	213,309,253 +	181,069,391	42,661,851 +
1870-4..	1,173,633,055	268,286,102 +	234,726,611	53,657,220 +
1875-9..	1,007,378,904	166,254,151 -	201,475,781	33,250,830 -
1880-4..	1,171,375,001	163,996,097 +	234,275,000	32,799,219 +
1885-8..	880,734,047	4 years only.	220,183,512	4 years only.

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excluded, this table gives the actual export trade of this country. These figures, therefore, constitute the basis of comparison between our net imports and exports, and represent our actual trade. The foregoing are the quinquennial totals and annual averages from Table VI., with the increase or decrease in each period.

The foregoing figures furnish food for reflection. The increase of our exports, of British and Irish goods and produce, was progressive and enormous down to the close of 1874. During the next five years there was a rapid decline annually in values, until the lowest level was reached in 1879. Since that date there has been a very fair recovery, but the average has scarcely reached the average of 1870 to 1874. In no year have the net exports equalled in value those of 1872 and 1873.

VII.—FOREIGN AND COLONIAL RATIOS OF NET IMPORTS.

TABLES V. and VI. are so extremely important, for the purposes of comparison, that a further examination of their contents is necessary in order to comprehend their full meaning and force. With this view both the totals and the averages of the net imports are here given, together with their percentages for the period tabulated:—

(a) Gross Totals of Net Imports.

PERIODS.	Gross Totals of Net Imports.	Per Head of Population.	FROM FOREIGN COUNTRIES.		FROM COLONIAL POSSESSIONS.	
			Total of Net Imports.	Ratio per cent.	Total Net Imports.	Ratio per cent.
	£	£ s. d.	£		£	
1855-9..	730,737,349	25 19 0	545,335,032	74·6	185,402,317	25·4
1860-4..	967,797,759	32 6 7	647,829,474	67·2	321,968,285	32·8
1865-9..	1,188,713,178	39 3 3	863,544,401	72·6	325,168,777	27·4
1870-4..	1,453,070,385	45 11 9	1,096,138,322	75·4	356,932,062	24·6
1875-9..	1,597,653,316	47 15 8	1,210,408,420	75·8	387,244,896	24·2
1880-4..	1,717,994,203	47 15 0	1,275,462,661	74·2	442,531,542	25·8
1885-8..	1,232,709,673	33 8 9	924,151,348	75·0	308,558,325	25·0
<i>(b) Annual Averages of the same Table.</i>						
1854....	133,752,687	4 16 9	102,604,158	76·8	31,148,529	23·2
1885-9..	146,147,470	5 3 7	109,067,006	74·6	37,080,463	25·4
1860-4..	193,959,552	6 12 9	129,565,895	67·2	64,393,657	32·8
1865-9..	237,742,635	7 16 3	172,708,880	72·6	65,033,755	27·4
1870-4..	290,614,077	9 2 4	219,227,665	75·4	71,386,412	24·6
1875-9..	319,530,663	9 11 2	242,081,684	75·8	77,448,979	24·2
1880-4..	343,598,841	9 11 0	255,092,532	74·2	88,506,308	25·8
1885....	312,608,761	8 12 2	235,701,620	75·4	76,907,141	24·6
1886....	293,629,209	7 19 11	218,306,240	74·4	75,322,969	25·6
1887....	302,878,589	8 3 9	225,979,732	74·7	76,898,857	25·3
1888....	323,593,114	8 12 11	244,163,756	75·5	79,429,358	24·5
Average-4 years	308,177,416	8 7 2	231,037,837	75·0	77,139,481	25·0

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The two striking facts disclosed by the foregoing summaries are: (1) The stationary character of the total net imports in proportion to the population, and (2) the entire absence of relative growth in the imports from our colonial possessions compared with 35 years ago. This aspect of the question will be further attended to later on.

VIII.—FOREIGN AND COLONIAL RATIOS OF NET EXPORTS.

THE remarks preceding the two previous summaries apply with still greater force to the table (VI.) dealing with the total exports of British and Irish produce and manufactures, inasmuch as those figures relate solely to British productive industry, and therefore tell the tale, with some degree of precision, as to the progress and present state of industrial enterprise in our competition with the world.

(a) Total British and Irish Exports, 1854 to 1889, Summarised.

PERIODS.	Gross Totals of British and Irish Exports.	Per Head of the Population.	TO FOREIGN COUNTRIES.		TO COLONIAL POSSESSIONS.	
			Total Exports.	Ratios per cent.	Total Exports.	Ratios per cent.
	£	£ s. d.	£		£	
1855-9..	580,601,425	20 11 10	397,226,970	68·5	183,374,455	31·5
1860-4..	692,037,700	23 14 11	461,638,451	66·8	230,399,249	33·2
1865-9..	905,346,953	29 15 11	655,683,255	72·4	249,663,698	27·6
1870-4..	1,173,633,055	36 16 4	871,404,059	74·4	302,228,996	25·6
1875-9..	1,007,378,904	30 0 9	674,264,510	67·0	333,114,334	33·0
1880-4..	1,171,375,001	33 3 10	767,576,294	65·5	403,798,707	34·5
1885-8..	880,734,047	23 17 4	568,223,457	65·8	312,510,590	34·2

(b) Annual Averages of the same Table.

1854....	97,184,726	3 10 2	63,332,528	64·9	33,852,198	35·1
1855-9..	116,120,285	4 2 6	79,445,394	68·5	36,674,891	31·5
1860-4..	138,407,540	4 14 8	92,327,690	66·8	46,079,850	33·2
1865-9..	181,069,391	5 19 0	131,136,651	72·4	49,932,740	27·6
1870-4..	234,726,611	7 7 3	174,280,812	74·4	60,445,799	25·6
1875-9..	201,475,781	6 0 2	134,852,914	67·0	66,622,867	33·0
1880-4..	234,275,000	6 12 9	153,515,259	65·5	80,759,741	34·5
1885....	213,044,500	5 17 3	135,114,874	64·2	77,929,626	35·8
1886....	212,432,754	5 15 9	136,926,117	68·2	75,506,637	31·8
1887....	221,414,186	5 19 5	146,278,337	65·9	75,135,849	34·1
1888....	233,842,607	6 4 11	149,904,129	64·8	83,938,478	35·2
Average— 4 years	220,158,512	5 19 4	142,044,864	65·8	78,127,879	34·2

The above summaries disclose three striking facts: (1) That the total exports show no real expansion on the basis of values; (2) that the relative proportion exported to our colonial and other possessions does not exceed that of 1854; and (3) that the exports to foreign countries seem to have nearly reached their limit.

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IX.—FLUCTUATIONS IN VALUES.

So far we have dealt with values only, as furnishing the nearest approximate estimate of our total trade. But values fluctuate more than most things; so liable, indeed, are they to fluctuate that, by themselves, they cannot be taken as an absolutely reliable index to the volume of trade. Hence various devices have been resorted to for the purpose of gauging the actual volume of trade. For example, the prices of particular years are sometimes taken as the “index numbers” by which approximately to measure the volume of trade as compared with other years, or a series of years. This method may not be absolutely trustworthy as a guide in all cases, but, if the range of articles selected be sufficiently representative and large, the comparison will approach completeness, and afford a tolerably sound basis for estimating the relative extent of trade, in quantity, over a series of years. For present purposes the year most suitable to be taken is 1873, when prices generally were exceedingly high, and when in numerous instances they had reached their highest level. Moreover, most people now, in speaking of good or bad trade, really, and almost invariably, compare the present with the period of high prices during 1870 to 1874. Therefore, that basis of comparison has become the customary basis, and it enables us to judge whether trade has in fact actually declined, or whether, owing to low prices, we produce more, and yet cannot reach the aggregate value of some former years—or, at all events, not greatly exceed the higher limit.

X.—INDEX NUMBERS AS A GAUGE TO THE VOLUME OF TRADE.

WITH the aid of two very valuable parliamentary papers, prepared by Mr. Robert Giffen, and issued in 1885 and 1888 respectively, we are able to apply the test of prices, in order to show the growth, or otherwise, in the volume of trade. The tables constructed by Mr. Giffen deal with the total imports, and with the exports of British and Irish merchandise and produce. The value of tables of this description depends upon the extent of the comparisons, both as regards their range and variety, and also upon the commercial importance of the articles included. That all these elements are fully taken into account is evident from the copious list of articles set forth in the detail tables. The following summary gives the declared values of the enumerated articles, upon which are based the estimated totals, and then the computed values of the same articles at the prices of 1873, in millions sterling:—

(a) Imports and Exports—Values of Enumerated Articles.

YEARS.	IMPORTS.		EXPORTS—BRITISH AND IRISH.	
	Declared Values in Annual Returns.	Computed Values at the Prices of 1873.	Declared Values in Annual Returns.	Computed Values at the Prices of 1873.
	£	£	£	£
1873....	308,000,000	308,000,000	172,000,000	172,000,000
1879....	289,000,000	349,000,000	122,000,000	174,000,000
1883....	336,000,000	403,000,000	146,000,000	212,500,000
1884....	300,000,000	383,000,000	140,000,000	208,000,000
1885....	281,500,000	384,500,000	131,000,000	201,500,000
1886....	263,000,000	382,500,000	131,000,000	215,000,000

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It will be seen that this table covers a very large proportion of the totals, so that estimate based on such an array of facts and figures may well be taken as approximately representing the total trade of the country—of course, on the supposition that the unenumerated articles varied in price in the same ratio as those enumerated. There is little doubt that this was the case, as the prices of all articles have a tendency to rise or fall in something like a relative proportion, with a few exceptions, such as where prices are regulated by a monopoly more or less complete, or by custom which is limited in its operation.

(b) Imports and Exports—Values of all Articles.

In the following summary the declared values of the total imports, and of the total exports of British and Irish produce and manufactures, are given, side by side with their computed values, on the basis of the prices of 1873, on the assumption that the values of the entire trade are affected by the same, or similar, differences of prices, as in the case of the values of the enumerated articles, in millions sterling:—

YEARS.	TOTAL IMPORTS.		TOTAL EXPORTS—BRITISH AND IRISH.	
	Declared Values in the Annual Returns.	Computed Values at the Prices of 1873.	Declared Values in the Annual Returns.	Computed Values at the Prices of 1873.
	£	£	£	£
1873....	371,000,000	371,000,000	255,000,000	255,000,000
1879....	363,000,000	438,000,000	191,500,000	273,000,000
1883....	427,000,000	512,000,000	240,000,000	349,000,000
1884....	390,000,000	498,000,000	233,000,000	346,000,000
1885....	371,000,000	507,000,000	213,000,000	328,000,000
1886....	350,000,000	509,000,000	212,500,000	349,000,000

These figures show that, as compared with 1873, our trade has developed immensely—that the exports of British and Irish produce alone have increased in quantities to the extent of nearly 100,000,000, estimated at the prices of that year.

(c) Imports and Exports—Values of Enumerated Articles.

YEARS.	IMPORTS—ENUMERATED ARTICLES.		EXPORTS—BRITISH AND IRISH: ENUMERATED ARTICLES.	
	Declared Values in the Annual Returns.	Computed Values at the Prices of 1883.	Declared Values in the Annual Returns.	Computed Values at the Prices of 1883.
	£	£	£	£
1840....	....	....	41,000,000	32,000,000
1850....	....	....	53,000,000	52,000,000
1855....	127,000,000	111,000,000	....	....
1860....	186,000,000	159,000,000	97,000,000	87,000,000
1870....	250,000,000	213,000,000	143,000,000	113,000,000
1880....	324,000,000	313,000,000	143,500,000	138,000,000
1883....	336,000,000	336,000,000	146,000,000	146,000,000
1884....	300,000,000	320,000,000	140,000,000	144,500,000
1885....	281,500,000	322,000,000	131,000,000	140,000,000
1886....	263,000,000	320,000,000	131,000,000	150,000,000

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Various other computations have been made, all of which point to the same, or nearly the same, conclusions. One other example must suffice. The foregoing summary gives the declared values of the whole of the same enumerated articles as those in the previous summary (a), and side by side the computed values, on the basis of the prices ruling in 1883, the results being, as shown in summary (b), in millions sterling:—

The increase of the export trade, according to the preceding table, in column 3, in values as actually recorded is a little over three times, namely, from £41,000,000 to £131,000,000; but, computed on the basis of prices ruling in 1883, as in column 4, the increase is nearly equal to five times, namely, from £32,000,000 to £150,000,000. It appears that there is less elasticity in the import trade since 1880 than in the export trade, for, although the volume in 1880 was £26,000,000 less than in 1883, since the latter year there has been a decline of some £16,000,000 a year, on the basis of the prices of 1883.

These computations and estimates are not only extremely interesting and valuable, but they are encouraging, so far as they go. They show that, with all our complaints about the depression in trade during the period since 1874, and the doleful lamentations as regards foreign competition, the volume of trade has not diminished, but that it has largely increased as compared with what might be termed the zenith of British trade—the period of 1870-74. The question as to how far the cheapness of living, and of all articles of domestic use, has compensated for the lowness of prices and reductions in wages is too wide and controversial to be here discussed. But this broad fact remains to be emphasised, namely, that in 1873 we exported British and Irish goods to the value of £255,000,000, for which we received in return that amount in money or goods. In 1886 we exported, on the basis of the same prices, £349,000,000 worth of goods, and only received in money or commodities £212,500,000, showing a difference of £94,000,000 upon the computed values based on those of 1873, or a gross difference of £136,500,000, taking the decrease in declared values and the increase in volume, as shown by the tables. But this is not all loss. We have had in return an increase in the volume of imports of £138,000,000, on the same basis of comparison, while the declared values have been less by another £21,000,000. These facts and figures would appear to show that we have not been losers, but rather that we have changed our customers to the extent of £22,500,000 by the transactions.

XI.—REVIEW OF THE GENERAL COURSE OF TRADE.

A CAREFUL review of the facts disclosed by the series of tables, and accentuated by summaries given in the preceding pages, would seem to indicate that we have, in reality, reached the culminating point in British trade and commerce. Viewed from whatever standpoint, we do not seem to make much progress, even in the volume of trade, since 1883. Taking as the basis the prices of 1873, the totals were the same in 1883 and 1886, or, taking as the basis the prices of 1883, there is the slight increase of £4,000,000 only. The values in 1889 may increase, but it remains to be seen, when the full returns are published, whether the increase is in volume as well as in values.

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It would appear that we cannot well expect largely to increase our foreign trade, except, perhaps, occasionally by some accidental circumstances upon which we cannot count. What, then, can we expect from our colonies and British possessions abroad? Apparently very little. In thirty years, 1854 to the end of 1884, the average yearly increase of our exports to the whole of our colonial possessions only amounted to £47,000,000, while the increase of our export trade to foreign countries increased by over £90,000,000. The ratio of our exports to our colonial possessions in the same period was even less by 1·4 than in 1854, while the proportion to foreign countries was greater by that amount (1·4). Since 1885 the proportion of our export trade to foreign countries has increased, while the proportion to our colonial possessions has fallen still lower.

XII.—THE COAL TRADE.

THE condition of the coal trade affords some index to the general state of trade in this country, as all manufacturing industries depend more or less upon the fuel supplied from our mines for the motive power in production. But values, in this instance, help us but little, because there has been a change in the method of computing the values, and, secondly, because the prices realised for some years, dating from 1870, may never again be reached in our time. The following summary shows the quinquennial totals and averages, 1854 to 1888 inclusive, with total and yearly increase, and the exports:—

PERIODS.	Total Output.	Total Increase.	Yearly Average Output.	Yearly Average Increase.	Average Yearly Quantity Exported.
	Tons.	Tons.	Tons.	Tons.	Tons.
1854-8 ..	326,163,284	....	65,232,657	....	5,686,627
1859-63 ..	403,966,957	77,803,673	80,793,391	15,560,734	7,752,192
1864-8 ..	500,210,641	92,243,684	100,042,128	19,248,737	9,865,209
1869-73 ..	587,388,224	87,177,583	117,477,645	17,435,517	12,094,317
1874-8 ..	660,813,790	74,425,566	132,162,758	14,685,113	14,585,971
1879-83 ..	758,105,396	97,291,606	151,621,079	19,458,321	18,797,638
1884-8 ..	809,682,710	51,577,314	161,936,542	10,315,463	23,212,643

The foregoing summary shows an enormous and constant increase in the output in each quinquennial period, though the annual ratio of increase since 1868 has been nearly stationary—not exceeding, on the average, that of 1859-63, being only 15,471,104 tons. The growth of our export trade in coal deserves notice, showing, as it does, how we supply our competitors with one of the chief elements in production. The annual average output per miner since 1880 has averaged about 310 tons; for the previous seven years it averaged about 262 tons, the increase per man being, on the average, about 48 tons per annum. The values have fallen greatly: for the export trade the decline in price is nearly one-half, judged by the prices of 1873.

XIII.—THE IRON AND ENGINEERING TRADES.

IN many respects, perhaps the most important development of our industry is exhibited in the statistics of our exports of machinery, and all kinds of iron, steel, and metal wares. The extent to which we have been supplying the machinery to

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those who have become our competitors in the industrial race for supremacy in production explains, to some extent, why it is that our exports of manufactures have not latterly progressed in the same ratio as formerly. We supply to the foreign manufacturer the means of production for foreign markets—the machines and much of the necessary raw material. The following summaries indicate the growth of iron and metal exports:—

(a) Quinquennial Averages of Exports of Machinery.

YEAR AND PERIODS.	Steam Engines.	Other Machinery.	Totals—Machinery of all kinds.
	£	£	£
1854	566,768	1,346,092	1,930,860
1855-9	968,461	2,266,327	3,234,788
1860-4	1,466,705	2,625,448	4,272,154
1865-9	1,864,356	3,095,371	4,959,727
1870-4	2,567,965	5,286,289	7,854,254
1875-9	2,239,071	5,314,750	7,553,821
1880-4	3,597,096	7,935,408	11,532,504
1885-8	3,245,563	8,076,645	11,322,208

The above figures show that our exports of machinery and millwork have very largely increased during the last twenty years, and if we could give the quantity in weight it would be found that even the increase in values was greatly exceeded by the increase in quantity. The depression in trade did not lessen production in the engineering trades.

(b) Quinquennial Averages of Exports of Iron and Steel Manufactures, and Metals and Metallic Wares of all kinds.

In this group of articles all exports are included that come within the description of “metals and metallic goods.” Some changes have occurred in the classification since the year 1854, but the articles excluded from one class are included in another, so that the totals are not affected by the alterations in designation, or the creation of new divisions or classes. The following summary covers the same period as the foregoing—yearly averages as before:—

YEAR AND PERIODS.	Iron and Steel Manufactures and Materials.	All other Metallic Goods, including Hardware, &c.	Totals—Yearly Averages of Totals.
	£	£	£
1854	12,712,633	7,901,982	20,614,615
1855-9	13,307,991	8,945,249	22,253,240
1860-4	13,569,617	10,281,461	23,851,078
1865-9	18,032,047	10,448,556	28,480,603
1870-4	30,979,974	14,253,978	45,233,952
1875-9	20,881,840	11,916,826	32,798,666
1880-4	28,133,162	13,490,175	41,623,337
1885-8	23,741,859	12,238,912	35,975,771

The preceding figures throw some light upon the question of prices, as well as upon the relative values of the exports. From 1870 to 1874 all kinds of iron fetched

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almost fabulous prices, hence we see the enormous values for the exports of those years. From 1880 to 1884 the exports exceeded greatly in volume those for the previous period of five years, and in some respects nearly equalled those of 1870-74. But the decline in values in the four last years shows how severely the depression in trade and the decline in prices have told upon the iron industries of the United Kingdom.

XIV.—THE TEXTILE INDUSTRIES.

THE limited space at command will only permit of a few examples being given, and, therefore, the most important only are here selected. The textile trades are so various that they are well worthy of separate treatment, and they may be so treated on another occasion. For the present, the leading branches must suffice as an indication of the growth of our export trade, and of the fluctuations which have taken place in connection therewith. Fortunately, there is not so much difficulty in testing the volume of trade by the values, and *vice versâ*, in the textile industries as there is in some other trades. The statistics, as a rule, are tolerably full, accurate, and complete. If anything, they overpower by their magnitude and extent rather than cripple comparison by the insufficiency and inadequacy of the returns.

(A) *The Cotton Trade.*

(1) *Imports of Cotton Manufactures.*—With respect to foreign competition in the cotton trades, by means of imports of cotton manufactures, very little need be said, except with regard to cotton yarn. The total yearly averages of the net imports of

(a) *Total Values of Cotton Exports in Quinquennial Periods.*

PERIODS OF FIVE YEARS EACH.	Cotton Yarns Exported.	Piece Goods— White or Plain —Exported.	Piece Goods— Dyed, Checked, or Printed— Exported.	All other kinds of Cotton Goods Exported, in- cluding Thread, Hosiery, Lace, Net, and Mixed Materials.	Total Values of Cotton Manufactures Exported.
	£	£	£	£	£
1855-9 ..	42,967,150	83,760,688	68,400,220	8,160,791	160,321,699
1860-4 ..	42,512,243	108,710,966	75,012,643	11,869,505	195,593,014
1865-9 ..	67,710,329	157,287,789	96,871,263	15,650,495	269,809,547
1870-4 ..	76,842,630	171,082,230	103,194,853	24,883,435	299,160,518
1875-9 ..	63,271,864	154,941,791	94,444,880	25,892,045	275,278,716
1880-4 ..	65,254,197	171,396,005	105,256,164	37,737,415	314,389,584

(b) *Yearly Averages of Cotton Exports as above, in Quinquennial Periods.*

1854	6,691,330	13,129,155	10,352,251	1,573,021	25,054,527
1855-9 ..	8,595,430	16,752,138	13,680,044	1,632,158	32,084,340
1860-4 ..	8,512,449	21,742,193	15,002,529	2,373,901	39,118,603
1865-9 ..	13,542,086	31,457,558	19,374,253	3,130,099	53,961,909
1870-4 ..	15,368,526	34,216,446	20,638,971	4,976,687	59,832,104
1875-9 ..	12,654,373	30,988,358	18,888,976	5,178,409	55,055,743
1880-4 ..	13,050,819	34,279,201	21,051,233	5,547,483	62,877,917
1885-8 ..	11,597,374	32,453,742	18,233,433	7,409,910	58,097,080

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cotton manufactures—that is, excluding the re-exports—have been as follows:—1855-59, £434,679; in 1860-64, £699,637; in 1865-69, £801,878; in 1870-74, £1,120,009; in 1875-79, £1,538,793; in 1880-84, £1,886,466; and in the four years ending 1888, £1,542,936. The difference since 1869 is inappreciable; if anything, the imports of manufactured cotton goods show a tendency to decline rather than increase.

(2) *Exports of Cotton Goods: Values.*—Inasmuch as the exports of cotton goods constitute one-fourth of the total exports of British and Irish produce and manufactures, it is essential that a complete but condensed view of the entire trade should be presented in a clear and comprehensive form. For this purpose the two following summaries have been prepared, showing for quinquennial periods (a) the total values of the exports in each period, and (b) the annual values during the same periods. For convenience sake and brevity, thread, stockings, socks, and mixed materials have been included under the head of “All other kinds of Cotton Goods.”

Some of the articles in column 4, such as thread, stockings, socks, &c., were not separately stated until 1870.

(3) *Exports of Cotton Manufactures: Quantities.*—The preceding tables give the values of the exports of cotton goods; the two following summaries give the quantities of the three leading classes of articles of cotton manufactures exported:—

(a) *Total Exports of Cotton Manufactures, Quantities, each five years.*

PERIODS OF FIVE YEARS EACH.	Exports of Yarn in Weight.	Average Price per lb.	Exports of Cotton Piece Goods—White or Plain.	Average Price per Yard.	Exports of Cotton Piece Goods—Dyed, Coloured, or Printed.	Price per Yard.
	lbs.	Pence.	Yards.	Pence.	Yards.	Pence.
1855-9..	916,034,286	11·43	6,851,029,792	2·94	3,987,939,543	4·11
1860-4..	598,493,683	19·06	6,691,106,673	4·18	3,698,810,625	4·98
1865-9..	754,558,126	21·81	8,845,833,653	4·32	4,372,463,138	5·35
1870-4..	1,027,562,934	18·00	12,043,712,576	3·41	5,183,835,429	4·47
1875-9..	1,162,072,809	13·10	13,107,458,401	2·84	5,241,462,964	4·33
1880-4..	1,244,416,000	12·62	15,610,687,100	2·63	6,854,138,100	3·68
(b) <i>Yearly Average Exports of the above same Quinquennial Periods.</i>						
1854....	147,128,498	..	1,101,471,222	..	591,427,900	..
1855-9..	183,206,857	11·43	1,370,205,958	2·94	797,586,909	4·11
1860-4..	119,698,737	19·06	1,338,221,335	4·18	739,762,126	4·98
1865-9..	150,911,425	21·81	1,769,166,731	4·32	874,492,627	5·35
1870-4..	205,512,387	18·00	2,408,742,515	3·41	1,036,767,086	4·47
1875-9..	232,414,562	13·10	2,621,491,680	2·84	1,048,292,593	4·33
1880-4..	268,883,200	12·62	3,122,136,200	2·63	1,370,827,620	3·68
1885-8..	251,496,800	11·06	3,432,261,260	2·27	1,609,261,277	3·22

With the exception of yarn, the foregoing figures show progressive development in the exports of cotton goods at an enormous rate, and especially since 1879, in each

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period. Up to the end of 1888 the maximum in the exports of plain or white goods was reached in 1888, of coloured or printed goods in 1886, and of yarns in 1884. The maximum total value of all goods exported was reached in the five years, 1880-84.

(4) *Exports of Cotton Yarns : England and India.*—In consequence of the recent controversy with reference to the increasing competition of Indian cotton spinners, and the effect of such competition upon one of the staple industries of Lancashire, the following relative table, prepared by Mr. Abraham Haworth, of Manchester, will be useful for reference. His contention is that our trade in coarse yarns, 8's to 14's, and of a common quality, 16's to 24's, has entirely left us, and that our trade to the East in these goods is now limited to the finer counts, and to the better qualities spun only by some of the best built mills in Lancashire. The dates at which the figures are made up correspond with the dates at which the returns are made up respectively:—

Trade in Cotton Yarns by Exports from—

YEAR ENDED DEC. 31.	England to China, to Hong Kong, and to Japan.	Year Ended March 31.	India to China, to Hong Kong, and to Japan.
	lbs.		lbs.
1876.....	29,838,495	1876-7	7,926,710
1877.....	33,067,900	1877-8	15,600,201
1878.....	36,467,800	1878-9	21,333,508
1879.....	39,025,700	1879-80.....	25,862,474
1880.....	46,425,800	1880-1	26,901,346
1881.....	47,479,200	1881-2	30,786,304
Total	232,304,895	Total	128,410,533
1882.....	34,391,500	1882-3	45,223,000
1883.....	33,499,800	1883-4	49,876,606
1884.....	38,856,100	1884-5	65,899,183
1885.....	33,061,100	1885-6	78,238,471
1886.....	26,930,400	1886-7	91,803,444
1887.....	35,354,300	1887-8	113,451,000
Total	202,093,200	Total	444,489,704
Decrease, six years	30,211,695	Increase, six years	316,079,171

(5) An examination of the preceding tables shows that the average yearly exports of cotton goods during the last fifteen years greatly exceed, in quantities, the exports of any former period—that, indeed, the exports during the last five years exceed those of any other five years upon record. The exports of yarn during the last four years decreased to the extent of 17,386,400lbs. as compared with the previous five years, otherwise the exports of yarn never before equalled the four years, 1885-88. As a set-off to any decline in the export of yarns, we find that the yearly average exports of piece goods, white and plain, during the four years, 1885-88 exceeded those of the previous five years by 310,125,060 yards, and of dyed, coloured, and printed goods by 238,433,657 yards annually. The total yearly increase was

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548,558,717 yards. Yet, with this enormous increase, our people have been unemployed, and wages in some branches have gone down. The explanation of these circumstances is that our powers of production have been largely augmented, and that the keenness of competition has reduced profits almost to vanishing point. Various economic causes have been at work, all tending to increase the output and lower the price of manufactured goods; among others, the rates of exchange with silver-using countries to which we export these goods. But this is not the place to discuss theories of exchange. Our object, rather, is to furnish accurate figures and facts, and to indicate what they teach, than to propound theories or discuss controversial questions involving State policy or political consequences.

(B) The Woollen Trades.

The woollen trades are not quite so dependent upon exportation as the cotton industries, the manufacture being more distinctively native, and, consequently, the activity of the demand depends less upon exports than upon home consumption. The state of trade, therefore, in all kinds of woollen and worsted goods, furnishes a kind of rough index to the general condition of trade throughout the country. Hence the deplorable state of the major portion of these industries in 1878-79 as compared with the previous ten years, and also with the last ten years since the latter date. The whole country was suffering from industrial paralysis in 1878-79, the exports decreasing enormously, and the imports of goods in many branches increasing at the same time. The revival of trade during the last ten years, in so far as output is concerned, shows that the several branches of the woollen and worsted industries have not been utterly destroyed, as was prognosticated some eleven or twelve years ago. The following summary shows the relative state of this industry during the last twenty years—it is not necessary to go further back:—

(a) Average Yearly Imports and Exports of Raw Material and Yarn.

PERIODS AND YEARS.	Total Imports.	Re-exports.	Net Imports.	British Produce— Total Exports.	Exports of Woollen and Worsted Yarn.
	lbs.	lbs.	lbs.	lbs.	lbs.
1870-4 ..	311,034,828	126,492,154	184,542,674	9,155,237	37,744,573
1875-9 ..	396,326,014	195,037,398	201,288,616	10,444,974	30,823,585
1880-4 ..	485,021,839	264,222,285	220,799,556	16,536,900	32,157,800
1885	505,687,590	267,430,571	238,257,019	23,459,500	43,491,600
1886	596,470,995	311,902,741	284,568,254	22,225,200	45,650,000
1887	577,924,661	319,098,654	258,826,007	19,557,700	40,153,100
1888	639,267,775	338,927,669	300,340,016	23,558,200	42,630,500
Average -- 4 years	579,837,755	309,339,909	270,469,824	22,200,150	42,981,300

The preceding figures show an enormous development and advance, as compared with all previous periods, in each case. The average net increase of imports of

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wool during the last four years is nearly 50,000,000lbs. in each year; of exports of British wool nearly 7,750,000lbs., and of woollen and worsted yarn 10,750,000lbs. in each year. These facts do not indicate that we are on the road to ruin.

(b) Average Yearly Exports of Woollen and Worsted Goods, and Values.

PERIODS AND YEARS.	Cloths and Coatings, Mixed and Unmixed.	Stuffs, Mixed and Unmixed.	Flannels and Blankets.	Carpets and Druggets.	Total Yearly Values of Woollen and Worsted Exports.
	Yards.	Yards.	Yards.	Yards.	£
1870-4	37,537,632	286,431,598	14,910,108	10,255,379	32,223,634
1875-9	43,390,327	209,462,696	14,594,419	6,717,558	24,944,780
1880-4	50,363,160	193,435,580	15,001,600	10,519,660	22,911,061
1885	45,954,500	198,764,100	17,182,300	11,082,500	18,847,053
1886	51,241,000	198,601,800	18,112,300	11,646,600	19,738,345
1887	56,158,000	200,983,500	18,856,600	12,946,700	20,594,962
1888	58,567,900	176,880,000	24,210,000	11,900,600	19,992,672
Average — 4 years..	52,980,350	193,809,850	19,590,300	11,894,100	19,793,258

The above figures, in so far as they are available for our purpose, show a decided increase in the exports of cloths and coatings, the average of 1880-84 being exceeded by nearly 1,000,000 yards in the three years given. The second column shows fluctuations, probably due in part to changes in the style and form of manufacture, and description; while the next two columns (3 and 4) show some improvement. The last column, showing the total values of the exports, furnishes food for reflection, showing, as it does, an enormous falling off in prices as compared with the 15 years, 1870 to 1884. Changes in fashion, in modes of production and manufacture, and in the relative cost of the raw material have, of course, to be taken into account, but these matters are not within the scope of this article.

XV.—THE SHIPPING TRADES.

THE mercantile marine of the United Kingdom is so extensive and so important that it requires separate and independent treatment to do it anything like justice; besides which, the development of shipbuilding during the present year bids fair to eclipse all previous achievements in this department of British industry. We have, to a great extent, in our hands the carrying trade of the world; and we build a large proportion of the ships for all other nations—certainly counting by tonnage, rather than by the mere numbers of the craft launched in all other ports of the world, other than British ports.

The following summary of the tonnage entered and cleared at ports of the United Kingdom will show the relative proportion of British and foreign shipping during the last forty years:—

FLUCTUATIONS IN COMMERCE AND TRADE.

(a) Total Tonnage, Sailing and Steam.

	1850.	1860.	1870.	1880.	1888.
	Tons.	Tons.	Tons.	Tons.	Tons.
British	9,442,544	13,914,923	25,072,180	41,348,984	50,395,254
Foreign	5,062,520	10,774,369	11,568,002	17,387,079	18,123,891
Totals	14,505,064	24,689,292	36,640,182	58,736,063	68,519,145

(b) Total Tonnage, Steam only.

British	1,082,955	4,186,620	13,341,058	30,976,037	44,668,037
Foreign	406,892	780,853	1,731,273	6,237,905	10,751,262
Totals	2,209,847	4,967,473	15,072,331	37,213,942	55,419,299

(c) British, Per Cent of Total Tonnage.

Sailing and Steam.	65·1	56·3	68·4	70·4	73·5
Steam only	81·5	84·3	88·5	83·2	80·6

It will be seen that up to the close of 1888 the total shipping entries and clearances of British ships had increased by 8·3 per cent, but that in steam tonnage only there was a decrease of 0·9 per cent. But this apparent decrease will be more than made up during the current year, 1889, in addition to which many of the ships sailing under a foreign flag are really British ships, and of the foreign ships a very large proportion of the tonnage is built in the United Kingdom.

XVI.—FLUCTUATIONS IN EMPLOYMENT.

BEARING in mind the enormous development of nearly every industry in the United Kingdom, and particularly the expansion of the staple trades, there is one fact of immense gravity which requires to be placed side by side with the other facts, and masses of figures which have been collected and tabulated, namely, that, with our vastly augmented output, the ratio of skilled men out of employment has largely

NAME OF INDUSTRY.	Averages, 1871-75.	Averages, 1876-80.	Averages, 1881-85.	Averages, 1886-87.
	Per cent.	Per cent.	Per cent.	Per cent.
Engineers	1·5	6·8	3·8	6·9
Ironfounders	2·9	12·5	6·9	11·8
Steam Engine Makers	0·8	4·6	2·3	5·8
Boiler Makers	3·1	10·6	9·1	19·2
Pattern Makers .....	....	....	4·2	7·7
Blacksmiths	1·0	4·4	5·6	13·5
Zinc Workers	1·0	1·5	3·0	10·0
Carpenters	1·5	3·7	4·2	6·8
Compositors	7·9	11·5	11·5	10·9
Glass Bottle Makers	1·2	8·2	5·7	6·2

increased in recent years. The misfortune is that we are only able to give the figures for a comparatively small number of trades, but these are sufficiently significant. The industries given on the previous page are the most complete that can be obtained.

The figures for the textile industries are not available, but the cotton spinners paid away to out-of-work members more than one-fourth, or over 25 per cent, of their entire income, during the five years ending 1887. The present year (1889) has been so prosperous for many of the above trades that the number of the unemployed has been reduced to about 2 per cent, or equal to the five years, 1871-75.

XVII.—SUMMARY AND CONCLUSIONS.

A COMPREHENSIVE and careful survey of course of trade in recent years, and also of its present condition, points, at least, towards the following conclusions:—

1. That, taking into consideration the state of trade in all parts of the world, British manufactures generally, even as regards values, have fairly held their own in foreign markets. There may be a few exceptions in certain branches of trade, but in these instances some reasonable explanation can be given of the causes which may have been of advantage to our competitors.

2. That in bulk, or volume, the quantities of our exports have increased collectively in fairly equal proportions compared with preceding periods, notwithstanding foreign competition, and the wave of depression which seems to have swept over the entire industrial world. This is especially true during the last ten years—since, in many respects, the disastrous year, 1879.

3. That the depression in trade, so often and so much complained of, is rather in respect of the prices of commodities, which affect the total values, than in the actual volume of trade, the extent of which has not materially diminished, except in isolated instances, in any of the chief branches of British industry. In most cases where there had been a diminution, a recovery has manifested itself during the present year.

4. The question of a fall in prices is not quite within the scope of this article, and therefore the effect of a general fall in prices cannot be properly discussed without entering upon a debatable subject of very wide dimensions. It may, however, be said that larger imports at cheaper rates have helped to counterbalance, in some degree, the fall in prices for British goods exported, by cheapening the raw materials imported.

5. Whether the fall in the prices of commodities is such as to make production unprofitable in any particular branch of trade, or generally, is quite outside the scope of the present inquiry. It would, indeed, involve a most minute examination into every detail of production—cost of materials, wages, fixed charges, discounts, exchanges, loan capital, transit, and numerous other matters.

6. The increased production in recent years, attended as it has been with a greater proportion of unemployed artisans in the industries mostly affected, seems to show that the means of production have outstripped the purchasing power of the masses of the people—that is to say, a large proportion of working people cannot consume

(Continued on page 186.)

TABLE I.—TOTAL AGGREGATE VALUE OF IMPORTS AND EXPORTS INTO AND
FROM THE UNITED KINGDOM.

YEARS.	AGGREGATE VALUE OF IMPORTS AND EXPORTS.		FOREIGN COUNTRIES.		COLONIAL POSSESSIONS.	
	Total Value of Imports and Exports.	Total per Head of the Population.	Total Value of Trade, Foreign Countries.	Ratio per cent of Total.	Total Value of Trade with Colonies.	Ratio per cent of Total.
	£	£ s. d.	£		£	
1854	268,210,145	9 14 0	197,207,478	77·6	71,002,667	22·4
1855	260,234,150	9 7 0	197,791,918	77·0	62,442,232	23·0
1856	311,764,507	11 2 9	232,042,243	74·4	79,722,264	25·6
1857	334,018,742	11 17 0	247,399,419	74·1	86,619,323	25·9
1858	304,366,611	10 14 5	222,539,290	73·1	81,827,321	26·9
1859	334,875,330	11 14 2	245,750,514	73·4	89,124,816	26·6
1860	375,052,224	13 0 7	285,559,785	76·1	89,492,439	23·9
1861	377,117,522	13 0 5	279,302,391	74·1	97,815,131	25·9
1862	391,885,110	13 8 5	281,177,972	71·8	110,707,138	28·2
1863	445,821,429	15 3 5	306,167,340	68·7	139,654,089	31·3
1864	487,571,786	16 9 0	338,115,604	69·3	149,456,182	30·7
1865	489,903,861	16 8 2	365,516,310	74·6	124,387,551	25·4
1866	534,195,956	17 15 2	404,822,678	75·8	129,373,278	24·2
1867	500,985,666	16 10 3	386,888,983	77·2	114,096,683	22·8
1868	522,472,062	17 1 3	401,760,687	76·9	120,711,375	23·1
1869	532,475,266	17 4 6	410,167,028	77·0	122,308,238	23·0
1870	547,338,070	17 10 10	427,114,325	78·0	120,223,745	22·0
1871	614,590,180	19 10 1	486,084,468	79·1	128,505,712	20·9
1872	669,282,458	20 19 11	524,300,387	78·3	144,982,071	21·7
1873	682,292,137	21 4 1	530,135,308	77·7	152,157,829	22·3
1874	667,733,165	20 10 11	507,660,298	76·0	160,072,867	24·0
1875	655,551,900	19 19 3	494,472,918	75·4	161,078,982	24·6
1876	631,931,505	19 0 8	477,448,840	75·6	154,482,465	24·4
1877	646,765,702	19 5 3	481,459,554	74·4	165,306,148	25·6
1878	614,254,600	18 1 11	464,325,782	75·6	149,928,818	24·4
1879	611,775,239	17 16 8	466,323,628	76·2	145,451,611	23·8
1880	697,644,031	20 3 0	523,597,657	75·1	174,046,374	24·9
1881	694,105,264	19 17 2	515,884,412	74·3	178,220,852	25·7
1882	719,680,322	20 7 9	527,911,808	73·3	191,768,514	26·7
1883	732,328,649	20 11 3	543,246,223	74·2	189,082,426	25·8
1884	685,986,152	19 1 6	501,869,607	73·2	184,116,545	26·8
1885	642,371,649	17 13 7	472,545,698	73·6	169,825,951	26·4
1886	618,530,489	16 17 0	454,578,735	77·3	163,951,754	22·7
1887	642,990,725	17 6 10	477,156,403	75·7	165,834,322	24·3
1888	685,520,979	18 6 2	507,180,383	76·6	178,340,596	23·4
1889						
1890						

TABLE II.—TOTAL AGGREGATE VALUE OF ALL EXPORTS—BRITISH AND IRISH,
FOREIGN AND COLONIAL.

YEARS.	TOTAL VALUE OF ALL EXPORTS.		TO FOREIGN COUNTRIES.		TO BRITISH POSSESSIONS.	
	Aggregate Values.	Per Head of the Population.	Total Value of Exports, Foreign Countries.	Ratio per cent of Total.	Total Value of Exports, British and Colonial Possessions.	Ratio per cent of Total.
	£	£ s. d.	£		£	
1854	115,821,092	4 3 10	78,967,924	68·1	36,853,168	31·9
1855	116,691,300	4 3 10	87,833,379	73·1	28,858,921	26·9
1856	139,220,353	4 19 5	102,524,675	73·6	36,695,678	26·4
1857	146,174,301	5 3 7	105,738,174	72·3	40,436,127	27·7
1858	139,782,779	4 18 5	96,569,856	69·1	43,212,923	30·9
1859	155,692,975	5 8 9	106,042,314	68·1	49,650,661	31·9
1860	164,521,351	5 13 7	117,988,399	71·7	46,532,952	28·3
1861	159,632,498	5 10 3	114,493,377	71·7	45,139,121	28·3
1862	166,168,134	5 13 10	120,744,247	72·7	45,423,887	27·3
1863	196,902,409	6 14 0	141,932,067	72·1	54,970,342	27·9
1864	212,619,614	7 3 5	156,907,926	73·8	55,711,688	26·2
1865	218,831,576	7 6 7	167,284,822	76·4	51,546,754	23·6
1866	238,905,682	7 18 10	181,738,126	76·1	57,167,556	23·9
1867	225,802,529	7 8 10	172,440,391	76·4	53,362,138	23·6
1868	227,778,454	7 8 5	174,060,626	76·4	53,717,828	23·6
1869	237,015,052	7 13 4	185,123,305	78·1	51,891,747	21·9
1870	244,080,577	7 16 6	188,689,245	77·3	55,391,332	22·7
1871	283,574,700	9 0 0	228,013,406	80·4	55,561,294	19·6
1872	314,588,834	9 18 0	248,979,616	79·1	65,609,218	20·9
1873	311,004,765	9 13 7	239,857,058	77·1	71,147,707	22·9
1874	297,650,464	9 3 7	219,740,436	73·8	77,910,028	26·2
1875	281,612,323	8 11 11	204,957,312	72·8	76,655,011	27·2
1876	256,776,602	7 15 3	186,626,713	72·7	70,149,889	27·3
1877	252,346,020	7 10 11	176,593,870	70·0	75,752,150	30·0
1878	245,483,858	7 5 3	173,491,150	70·7	71,992,708	29·3
1879	248,783,364	7 5 8	182,274,391	73·3	66,508,973	26·7
1880	286,414,466	8 6 3	204,886,897	71·5	81,527,569	28·5
1881	297,082,775	8 10 1	210,401,583	70·8	86,681,192	29·2
1882	306,660,714	8 13 9	214,323,097	69·9	92,337,617	30·1
1883	305,437,070	8 11 6	215,036,149	70·4	90,400,921	29·6
1884	295,967,583	8 4 7	207,663,949	70·2	88,303,634	29·8
1885	271,403,694	7 9 4	185,979,476	68·5	85,424,218	31·5
1886	268,667,017	7 7 1	186,599,306	69·6	82,067,711	30·4
1887	280,763,161	7 11 1	198,727,504	70·5	82,035,657	29·5
1888	297,885,236	7 19 1	206,460,378	69·4	91,424,858	30·6
1889						
1890						

TABLE III.—TOTAL AGGREGATE IMPORTS OF ALL KINDS INTO THE UNITED KINGDOM.

YEARS.	TOTAL VALUE OF ALL IMPORTS.		FROM FOREIGN COUNTRIES.		FROM BRITISH POSSESSIONS.	
	Gross Values.	Per Head of the Population.	Total Imports.	Ratio per cent.	Total Imports.	Ratio per cent.
	£	£ s. d.	£		£	
1854	152,389,053	5 10 2	118,239,554	77·6	34,149,499	22·4
1855	143,542,850	5 3 2	109,959,539	76·5	33,583,311	23·5
1856	172,544,154	6 3 2	129,517,568	75·1	43,026,586	24·9
1857	187,844,441	6 13 5	141,661,245	75·4	46,183,196	24·6
1858	164,583,832	5 16 0	125,969,434	76·5	38,614,398	23·5
1859	179,182,355	6 5 5	139,708,200	78·0	39,474,155	22·0
1860	210,530,873	7 7 0	167,571,386	79·6	42,959,487	20·4
1861	217,485,024	7 10 2	164,809,014	75·8	52,676,010	24·2
1862	225,716,976	7 14 7	160,433,725	71·1	65,283,251	28·9
1863	248,919,020	8 9 5	164,235,273	66·0	84,683,747	34·0
1864	274,952,172	9 5 7	181,207,678	65·9	93,744,494	34·1
1865	271,072,285	9 1 7	198,231,488	73·1	72,840,797	26·9
1866	295,290,274	9 16 4	223,084,552	75·5	72,205,722	24·5
1867	275,183,137	9 1 5	214,448,592	77·9	60,734,545	22·1
1868	294,693,608	9 12 10	227,700,061	77·3	66,993,547	22·7
1869	295,460,214	9 11 2	225,043,723	76·2	70,416,491	23·8
1870	303,257,493	9 14 4	238,425,080	78·6	64,832,413	21·4
1871	331,015,480	10 10 1	268,071,060	78·0	72,944,418	22·0
1872	354,693,624	11 2 7	275,320,771	77·6	79,372,853	22·4
1873	371,287,372	11 10 9	290,277,250	78·2	81,010,122	21·8
1874	370,082,701	11 7 9	287,919,862	77·8	82,162,839	22·2
1875	373,939,577	11 7 9	289,515,606	77·4	84,423,971	22·6
1876	375,154,703	11 6 0	290,822,127	77·5	84,332,576	22·5
1877	394,419,682	11 14 11	304,865,684	77·3	89,553,998	22·7
1878	368,770,742	10 17 3	290,834,632	78·9	77,936,110	21·1
1879	362,991,875	10 11 8	284,049,237	78·3	78,942,638	21·7
1880	411,229,565	11 17 7	318,710,760	77·5	92,518,805	22·5
1881	397,022,489	11 7 2	305,482,829	76·9	91,539,660	23·1
1882	413,019,608	11 14 0	313,588,711	75·9	99,430,897	24·1
1883	426,891,579	11 19 9	328,210,074	76·9	98,681,505	23·1
1884	390,018,569	10 16 11	294,205,658	75·4	95,812,911	24·6
1885	370,967,955	10 4 3	286,566,222	77·2	84,401,733	22·8
1886	349,863,472	9 10 7	267,979,429	76·3	81,884,043	23·7
1887	362,227,564	9 15 5	278,428,899	76·2	83,798,665	23·8
1888	387,635,743	10 17 1	300,720,005	77·6	86,915,738	22·4
1889						
1890						

TABLE IV.—TOTAL VALUES OF RE-EXPORTS—FOREIGN AND COLONIAL
MERCHANDISE.

YEARS.	EXPORTS—FOREIGN AND COLONIAL PRODUCE.		TO FOREIGN COUNTRIES.		TO COLONIAL POSSESSIONS.	
	Total Value of Re-Exports.	Per Head of the Population.	Total Values.	Ratio per cent.	Total Values.	Ratio per cent.
	£	£ s. d.	£		£	
1854	18,636,366	0 13 8	15,635,396		3,000,970	
1855	21,003,215	0 15 0	18,697,169		2,306,046	
1856	23,393,405	0 16 7	19,993,166		3,395,239	
1857	24,108,194	0 17 0	20,827,281		3,280,913	
1858	23,174,023	0 16 0	20,183,557		2,990,466	
1859	25,281,446	0 17 7	21,774,781		3,506,665	
1860	28,630,124	0 19 0	25,762,044		2,868,080	
1861	34,529,684	1 3 10	31,635,940		2,893,744	
1862	42,175,870	1 8 3	38,647,332		3,528,538	
1863	50,300,067	1 14 0	46,208,995		4,091,072	
1864	52,170,561	1 15 1	48,173,291		3,997,270	
1865	52,995,851	1 15 6	49,656,207		3,339,644	
1866	49,988,146	1 13 3	46,539,961		3,448,185	
1867	44,840,606	1 9 6	41,278,078		3,562,528	
1868	48,100,642	1 11 1	44,247,738		3,852,904	
1869	47,061,095	1 10 9	43,242,031		3,819,064	
1870	44,493,755	1 8 7	40,916,464		3,577,109	
1871	60,508,538	1 18 5	56,197,457		4,311,081	
1872	58,331,487	1 17 0	53,278,266		5,053,221	
1873	55,840,162	1 14 9	51,020,926		4,819,236	
1874	58,092,343	1 15 10	52,462,407		5,629,936	
1875	58,146,360	1 15 5	52,583,512		5,562,848	
1876	56,137,398	1 14 0	50,846,733		5,290,665	
1877	53,452,955	1 12 0	47,624,155		5,828,800	
1878	52,634,944	1 11 2	46,879,722		5,755,222	
1879	57,251,606	1 13 6	51,744,744		5,506,862	
1880	63,354,020	1 16 10	57,080,630		6,273,390	
1881	63,060,097	1 16 1	55,743,500		7,316,597	
1882	65,193,552	1 16 11	57,682,370		7,511,182	
1883	65,637,597	1 16 10	58,714,228		6,923,369	
1884	62,943,341	1 15 0	55,514,653		7,427,688	
1885	58,359,194	1 12 1	50,864,602		7,494,592	
1886	56,234,263	1 10 8	49,673,189		6,561,074	
1887	59,348,975	1 11 8	52,449,167		6,899,808	
1888	64,042,629	1 14 2	56,556,249		7,486,380	
1889						
1890						

TABLE V.—TOTAL VALUES OF NET IMPORTS OF MERCHANDISE, &C., INTO THE
UNITED KINGDOM.

YEARS.	Total Net Value of all Imports.	Total per Head of the Population.	FROM FOREIGN COUNTRIES.		FROM BRITISH POSSESSIONS.	
			Total Value of Imports.	Ratio per cent of Total.	Total Value of Imports.	Ratio per cent of Total.
	£	£ s. d.	£		£	
1854	133,752,687	4 16 6	102,604,158	76·8	31,148 529	23·2
1855	122,539,635	4 8 2	91,262,370	74·5	31,227,265	25·5
1856	149,150,749	5 6 7	109,519,402	73·5	39,631,347	26·5
1857	163,736,247	5 16 5	120,833,964	73·8	42,902,283	26·2
1858	141,409,809	5 0 5	105,785,877	74·8	35,623,932	25·2
1859	153,900,909	5 7 10	117,933,419	76·6	35,967,490	23·4
1860	181,900,749	6 8 0	141,809,342	77·9	40,091,407	22·1
1861	182,955,340	6 6 4	133,173,074	72·8	49,782,266	27·2
1862	183,541,106	5 6 4	121,786,393	66·4	61,754,713	33·6
1863	198,618,953	6 15 5	118,026,278	59·4	80,592,675	40·6
1864	222,781,611	7 10 6	133,034,387	59·7	89,747,224	40·3
1865	218,076,434	7 6 1	148,575,281	68·1	69,501,153	31·9
1866	245,302,128	8 3 1	176,544,591	72·0	68,757,537	28·0
1867	230,342,531	7 11 11	173,170,514	75·2	57,172,017	24·8
1868	246,592,966	8 1 9	183,452,323	74·4	63,140,643	25·6
1869	248,399,119	8 0 5	181,801,692	73·2	66,597,427	26·8
1870	258,763,738	8 5 9	197,508,434	76·3	61,255,304	23·7
1871	270,506,942	8 11 8	201,873,605	74·6	68,633,337	25·4
1872	296,362,137	9 5 6	222,042,505	74·9	74,319,632	25·1
1873	315,447,210	9 16 5	239,256,324	75·8	76,190,886	24·2
1874	311,990,358	9 12 5	235,457,455	75·4	76,532,903	24·6
1875	315,793,217	9 13 0	236,932,094	75·0	78,861,123	25·0
1876	319,017,305	9 12 8	239,975,394	75·2	79,041,911	24·8
1877	340,966,727	10 3 10	257,241,529	75·4	83,725,198	24·6
1878	316,135,798	9 7 1	243,954,910	77·2	72,180,888	22·8
1879	305,740,269	8 19 1	232,304,493	76·0	73,435,776	24·0
1880	347,875,545	10 1 9	261,630,130	75·2	86,245,415	24·8
1881	333,962,392	9 11 3	249,739,329	74·8	84,223,063	25·2
1882	347,826,056	9 17 2	255,906,341	73·6	91,919,715	26·4
1883	361,253,982	9 2 11	269,495,846	74·6	91,758,136	25·4
1884	327,076,228	9 1 11	238,691,015	73·0	88,385,213	27·0
1885	312,608,761	8 12 2	235,701,620	75·4	76,907,141	24·6
1886	293,629,209	7 19 11	218,306,240	74·4	75,322,969	25·6
1887	302,878,589	8 3 9	225,979,732	74·7	76,898,857	25·3
1888	323,593,114	8 12 11	244,163,756	75·5	79,429,358	24·5
1889						
1890						

TABLE VI.—TOTAL VALUES OF NET EXPORTS, BRITISH AND IRISH GOODS,
FROM UNITED KINGDOM.

YEARS.	Total Value of Net Exports.	Total per Head of the Population.	TO FOREIGN COUNTRIES.		TO BRITISH POSSESSIONS.	
			Total Value of Exports.	Ratio per cent of Total.	Total Value of Exports.	Ratio per cent of Total.
	£	£ s. d.	£		£	
1854	97,184,726	3 10 2	63,332,528	64·9	33,852,198	35·1
1855	95,688,085	3 8 10	69,135,210	71·5	26,552,875	28·5
1856	115,826,948	4 2 10	82,526,509	71·2	33,300,439	28·2
1857	122,066,107	4 6 7	84,911,419	69·6	37,154,688	30·4
1858	116,608,756	4 2 5	76,386,299	65·5	40,222,457	34·5
1859	130,411,529	4 11 2	84,267,533	64·6	46,143,996	35·4
1860	135,891,227	4 14 7	92,226,392	67·9	43,664,835	32·1
1861	125,102,814	4 6 5	82,857,437	66·2	42,245,377	33·8
1862	123,992,264	4 5 7	82,096,915	66·2	41,895,349	33·8
1863	146,602,342	5 0 0	95,723,072	65·3	50,879,270	34·7
1864	160,449,053	5 8 4	108,734,635	67·8	51,714,418	32·2
1865	165,835,725	5 11 1	117,628,615	70·9	48,207,110	29·1
1866	188,917,536	6 5 7	135,198,165	71·6	53,719,371	28·4
1867	180,961,923	5 19 4	131,162,313	72·5	49,799,610	27·5
1868	179,677,812	5 17 4	129,812,888	72·2	49,864,924	27·8
1869	189,953,957	6 2 7	141,881,274	74·7	48,072,683	25·3
1870	199,586,822	6 7 11	147,772,599	74·0	51,814,223	26·0
1871	223,066,162	7 1 7	171,815,949	77·0	51,250,213	23·0
1872	256,257,347	8 0 10	195,701,350	76·4	60,555,997	23·6
1873	255,164,603	7 18 7	188,836,132	74·0	66,328,471	26·0
1874	239,558,121	7 7 5	167,278,029	69·8	72,280,092	30·2
1875	223,465,963	6 16 1	152,373,800	68·2	71,092,163	31·8
1876	200,639,204	6 0 10	135,779,980	67·7	64,859,224	32·3
1877	198,893,065	5 18 6	128,969,715	64·8	69,923,350	35·2
1878	192,848,914	5 13 8	126,611,428	65·7	66,237,486	34·3
1879	191,531,758	5 11 8	130,592,647	68·2	61,002,111	31·8
1880	223,060,446	6 8 10	147,806,267	66·3	75,254,179	33·7
1881	234,022,678	6 13 11	154,658,083	66·1	79,364,595	33·9
1882	241,467,162	6 16 10	156,640,727	64·9	84,826,435	35·1
1883	239,799,473	6 14 8	156,321,921	65·2	83,477,552	34·8
1884	233,025,242	6 9 7	152,149,296	65·2	80,875,946	34·8
1885	213,044 500	5 17 3	135,114,874	64·2	77,929,626	35·8
1886	212,432,754	5 15 9	136,926,117	68·2	75,506,637	31·8
1887	221,414,186	5 19 5	146,278,337	65·9	75,135,849	34·1
1888	233,842,607	6 4 11	149,904,129	64·8	83,938,478	35·2
1889						
1890						

as much as they require because they have not the means wherewith to purchase, hence, although commodities are cheap, the capacity of production is greater than the average income of the mass of consumers can enable them to keep pace with, even in the necessaries of life.

7. In what way increased consumption can be brought about may be open to question, but it may be reasonably asked whether a limitation of production, as a policy, will not tend rather to a further limitation of consumption by lessening the available means of purchase on the part of the workers, who, after all, constitute the great body of the consumers? If this be so, it is the reverse of what the country needs. As a temporary expedient, it might be necessary to restrict the output—from a trading or commercial standpoint, but not on economical grounds—nationally.

8. In considering the question of foreign competition, it must not be forgotten that one of our most important industries thrives by supplying the machinery with which our rivals in trade produce the goods for their own and other markets. This machinery is purchased for the very purposes of production, not for fancy or show.

9. In conclusion, it may be said that we have nearly reached the limits of our foreign trade, except in new markets. At the same time, our colonial trade is not expanding with the growth of our colonies. Every effort should, therefore, be made to modify or remove all hostile tariffs, particularly with our possessions abroad. With respect to home industries, we are getting into the unhealthy condition of a fever patient—at one time producing at the utmost speed, and then relapsing into a state of utter prostration. This state of things is most disastrous, and may ultimately lead to great social misery, and possibly to absolute industrial ruin.

TABLES ILLUSTRATING THE PROGRESS OF TRADE.

(See pages 180 to 185.)

- I.—The aggregate totals of imports and exports, showing (1) the totals of both combined, (2) their value per head of the population, (3) the relative trade and proportion with foreign countries, and (4) the relative trade and proportion with British colonial possessions.
- II.—The aggregate exports from the United Kingdom, including the articles re-exported, showing the amount of trade in exports with foreign countries and British possessions respectively.
- III.—The aggregate imports, including the articles subsequently re-exported, showing the value of the trade from foreign countries and British possessions.
- IV.—The total re-exports of foreign and colonial merchandise, previously included in the imports, but exclusive of mere transshipments.
- V.—The net imports—that is, the imports after deducting the re-exports. This table represents the total net imports of merchandise for home consumption—food, raw materials, and goods of all kinds.
- VI.—Exports of British and Irish produce and manufactures. The table represents the net trade of the United Kingdom with foreign countries and the British colonies and possessions. The two last tables show the net imports and net exports.

PAUPERISM: ITS NATURE AND EXTENT; ITS CAUSES, AND REMEDIES.

A REVIEW OF POOR LAW ADMINISTRATION.

BY GEORGE HOWELL, F.S.S., M.P.

IF we are not able to determine clearly and precisely, in all particulars, every question relating to and bearing upon the subject of pauperism, the poor laws, and local taxation and administration, it is not because of any lack of information, in so far as official reports and returns are concerned. The number and bulk of official publications issued, year by year, by the Local Government Board, and by committees, constitute a huge mass of printed matter, crammed with statistics. Taking the last three years, we find that the reports and returns, with reference to the various aspects of local government in the United Kingdom, consisted of about: In 1886, 45 separate publications, and 3,700 pages of printed matter; in 1887 of about 50 separate papers, and 3,000 pages of matter; in 1888 of about 56 separate papers, and 5,300 pages of matter. In 1889 the number and extent of these publications will be nearly equal to that of 1888, besides which a large quantity of matter is published, in the form of books and pamphlets and journalistic articles, yearly. The reasons for all this publicity are obvious. The subject is regarded, and rightly, as one of supreme importance. It occupies the attention of the statesman, the philanthropist, and of every ordinary citizen and ratepayer. The administration of the poor laws, and the relief of those who seek assistance thereunder, involve an expenditure of vast sums every year; and it is felt to be a sad blot upon our boasted civilisation to find that, side by side with enormous wealth, we still have in our midst an inordinate mass of indigent poor. How effectively to deal with the subject is a question which the governing classes has not yet been able satisfactorily to solve.

I.—EARLY METHODS OF POOR RELIEF.

THE history of poor relief constitutes one of the most curious chapters in the domestic annals of this country. Some portions of it are so strange, or appear to be so to the present generation, that any one at all interested in the amelioration of the social condition of the masses of the people, and in the development and application of sound economic laws, might well be tempted to linger awhile over the earlier attempts to deal with so difficult a problem as the maintenance of the aged, the support of the sick, the protection of the fatherless, the widow, orphan children, and the insane, and the temporary relief of the necessitous but deserving poor; and, also, at the same time, to grapple with the serious and deeply-rooted evils of chronic pauperism and professional mendicancy.

In the olden times, for many centuries in fact, the poor were cared for, in so far as they were looked after at all, by the Church and the trade, or craft guild. Apparently, there was no pressing need of poor laws, as private benevolence was

thought to be sufficient for the sustenance of the indigent poor. In those times, even the "rapacious barons" fed their poor retainers with the crumbs which fell from the rich man's table. But woe to the hind who tilled the land, or the craftsman in the towns, who dared to refuse to labour upon the terms offered, however inadequate they might be. Such audacious individuals were promptly dealt with by the "Justices"—men who were then their masters in more senses than one. The condition of the labouring poor was not enviable in those "good old times."

II.—EARLY LEGISLATION.

THE common law of England held that the poor were to be sustained by "parsons, rectors of the churches, and parishioners, so that none should die for default of sustenance." By the Act, 15 Richard II., impropriators, that is, laymen possessing Church lands, were obliged to distribute a yearly sum to the relief of the poor. The legal obligation to maintain the indigent poor, and to relieve the necessitous when occasion required, was therefore recognised both by the common law and by statute as early as 1388. But the interpretation of the law, and its application and administration, were not at all times quite beneficial in practice.

The legislation of that period had other objects in view, besides the relief of the poor. An earlier statute than that of Richard II., namely, the 23rd of Edward III., 1349, enacted that none should give alms to a beggar able to work. The 12th of Richard II., 1388, prohibited any labourer from quitting his dwelling place without first obtaining a testimonial from a justice of the peace, showing reasonable cause for so doing. Any wanderer without such testimonial might be apprehended and put in the stocks. Aged and infirm persons were to remain in the towns where they were dwelling at the passing of the Act, provided that the inhabitants were willing to support them. Otherwise they were to go to the place of their birth, there to be maintained. By Acts passed in 1495 and 1504, the 11th and 19th of Henry VII. respectively, impotent beggars were required to go to the hundreds where they had dwelt for the last three years, or to the place where they were born, and were forbidden to beg elsewhere. Thus arose the cruel and costly system crystallised into the laws of settlement which formed so expensive a part in subsequent poor law administration.

III.—FIRST FORM OF LEGALISED RELIEF.

WHEN that pious monarch, who was sometimes regarded as the founder of our faith, as formulated by the State Church, and who is officially described as the "Defender of the Faith," took it into his wise head to reform the religion of his country, he dissolved the monasteries and other religious houses, and also the craft guilds which then existed. He not only disestablished them, but ruthlessly disendowed them. He confiscated their estates, and appropriated all their revenues, not for the common benefit, but for the benefit of the Crown, the court, and his especial favourites. In his intense anxiety and haste to reform the Church, he forgot to lay aside a portion, even a tenth portion, of the value of the estates and the revenues, thus confiscated and appropriated, for the purposes of the poor, who hitherto had been recipients of the charities of those institutions; and the former owners of the property were too weak to be able to stipulate for any such appropriation for these purposes. But

that great monarch passed a law in 1531, 22nd Henry VIII., c. 12, directing the justices to assign to impotent poor persons a district within which they might beg, but beyond which they were forbidden to beg, under pain of being imprisoned, whipped, or kept in the stocks on bread and water. Able-bodied beggars were to be whipped and forced to return to their birthplace, or to the place where they had last lived for three years, there to be forced to labour. Stringent as these enactments were, they appear to have had very little effect in suppressing vagrancy. Indeed, how could they, when they legalised and attempted to regulate it?

IV.—POOR RELIEF BY PAROCHIAL COLLECTIONS.

THE failure of the justices to put down vagrancy by all previous Acts, and the fact of large numbers wandering in search of work, or in wilful idleness, having no charitable institutions to fall back upon for relief, led the King to devise some other method, with the view of grappling with the difficulty. The statute of 1536, the 27th of Henry VIII., c. 25, is an important one. It practically substituted regular and methodical payments for the previously recognised modes of casual voluntary charity. By this means a legal system of parochial relief was instituted, instead of a legalised system of mendicancy. The Act provides that the governors of shires, cities, towns, hundreds, hamlets, and parishes shall find and keep every aged poor and impotent person, which was born or dwelt for three years within the limit, by way of voluntary and charitable alms, so that none shall be compelled to go openly begging. No person was to give or make any open or common dole, nor money in alms, but to give to the common boxes and common gatherings in every parish, upon pain to forfeit ten times the amount given. Thus was a common parochial fund established. But the Act contained even more severe penalties against idle persons and vagabonds, in which were included children between five and fourteen years of age. The latter were to be put to service, but the "sturdy beggar" was, for the first offence, to be whipped, and sent to the place of his birth or last residence for three years, there to be compelled to labour. If he continued his "roguish life," he was to have the upper part of the gristle of his right ear cut off. If after that he led an idle life, he was to be adjudged and executed as a felon. Truly poverty was then the gravest of all crimes punishable by death.

V.—FURTHER PROGRESS TOWARDS SYSTEMATISED RELIEF.

THE very severity of the enactment above referred to appears to have destroyed its potency, and prevented its being generally put in force; for we find that, in the preamble to the statute 1st of Edward VI., c. 3, passed in 1547, by which the previous Act was repealed, the reason assigned for its failure was because, "through foolish pity and mercy, the said godly statutes have had small effect" in putting down beggary. But the substituted Act was scarcely more merciful, except that it was less summary in the mode of its operation. Under it "any runagate servant, or other which liveth idly and loiteringly, by the space of three days," could be brought before two justices, and "the said justices shall cause the said idle and loitering servant or vagabond to be marked with an hot iron on the breast, with the mark of V, and adjudge him to be slave to the person that brought or presented him for two

years, who shall give him bread, water, or small drink, and refuse meat, and cause him to work by beating, chaining, or otherwise, be it never so vile." "If the said slave absented himself within the two years, for the space of fourteen days, he was to be marked on the forehead or ball of the cheek with an hot iron with the sign of an S, and to be adjudged the slave of the said master for ever." "If the said slave run away the second time he shall be adjudged a felon," and of course suffer death. While in slavery a ring of iron might be put about his neck, arm, or leg, and his children might be bound apprentice to any that required them. The other clauses were not less severe in cases of refractory persons, termed idlers or vagabonds.

But this statute of Edward VI. contained one very important clause, namely, s. 11, which provided that "All impotent, maimed, and aged persons, who cannot be taken for vagabonds, shall have convenient houses provided for them, and otherwise be relieved in the cities, boroughs, or towns where they were born, or where most conversant with by the space of three years, by the willing and charitable disposition of the parishioners, and none other shall be suffered to beg there." Three years later, in 1550, this statute was repealed by the 3rd and 4th Edward VI., c. 16, and that of 1531, the 21st Henry VIII., c. 12, was revived; but its revival was only of short duration. In the year following, 1551, an Act was passed, 4th and 5th Edward VI., c. 2, which directed that a book containing the names of the householders, and of the impotent poor, be kept in each parish, and that collectors of alms should be appointed who should "gently ask every man and woman what they, of their charity, will give weekly to the relief of the poor." If anyone able to give should refuse, or discourage others from giving, the ministers and churchwardens were to exhort him; and failing of success, the bishop was to send for the recusant and to admonish him on the subject, and to "use charitable ways and means" to induce him to contribute. The modes of collection up to this time were partly by the head officers of corporate towns and the churchwardens of parishes, and partly by collections made in the churches, and on various special occasions where the clergy had opportunities for exhorting the people to acts of charity. The burden of relief was thus transferred from Church estates and institutions to the inhabitants.

VI.—COMPULSORY PAYMENT TOWARDS RELIEF OF THE POOR INSTITUTED.

THE Act 4 and 5 Edward VI., c. 2, does not appear to have had the desired effect, for the statute 2 and 3 Philip and Mary, c. 5, passed in 1555, was intended to strengthen and enforce it. The troublous times of Queen Mary left little time, however, for any consideration relating to the relief of the poor. The events of her inglorious reign rather tended to increase the number of the poor than to mitigate their sufferings, or ameliorate their condition. When Queen Elizabeth came to the throne, in 1558, it is evident that the condition of the poor was deplorable, that poverty was widespread, that all previous legislation had failed to grapple with the evil, that existing legislation was inadequate, and that a need existed for further regulation and relief. That monarch is sometimes called "good Queen Bess," and whatever her failings may have been, ample evidence is to be found in the laws enacted in her reign that she had a woman's heart and feelings. Many excellent statutes were passed in that period, though they are somewhat out of date now.

When the statutes of Henry VIII., c. 12, and of 3 and 4 Edward VI., c. 16, were re-enacted, in 1562, by the 5th of Elizabeth, c. 3, it was strengthened by the following addition thereto: "That any person able to contribute, and refusing to do so, should be cited by the bishop to appear before the justices at the sessions next ensuing, where, if he would not be persuaded to give, the justices were to tax him weekly, according to their discretion, and, on his refusal to pay, he was to be committed to gaol until the sum levied should be paid with all arrears due." In cases where the parish was overburdened with poor, the justices might license some of them to beg in other parts of the same county.

The next statute, 14 Elizabeth, c. 5, passed in 1572, shows how ineffectual all former enactments had been in repressing what was then termed vagrancy, though it is to be feared that the term included, as then interpreted, poor people who would not work at starvation wages, though not unwilling to give a fair day's labour for a fair day's wages. This statute enacted that all rogues, vagabonds, and sturdy beggars loitering and refusing to work for such reasonable wages as is commonly given, should "for the first offence be grievously whipped, and burned through the gristle of the ear with a hot iron of the compass of about an inch; for the second offence should be deemed felons; and for the third offence should suffer death as felons, without benefit of clergy." For the relief of the aged and impotent poor, the justices were to tax and assess all the inhabitants within their jurisdiction. Any one refusing to contribute was to be imprisoned until he complied with the assessment. In the year 1598 two other statutes were passed, one, 39 Elizabeth, c. 3, relating to the relief of the poor, and c. 4, dealing more at large with "idle vagabonds," and imposing further penalties in cases where able-bodied persons refused to work for the ordinary wages of the district. The final step was taken, in 1601, by the 43rd Elizabeth, c. 2, for the purpose of establishing a system of poor law relief by compulsory rating. By this Act overseers were appointed, who were empowered to levy rates, and enforce them by distress or otherwise, to relieve the poor, build workhouses, apprentice children, and generally to carry out its provisions. The churchwardens and overseers were to meet once every month, and "to consider of some good course to be taken, and some meet order to be set down" under the Act.

VII.—POOR LAW ADMINISTRATION, 1601 TO 1800.

THE Act last quoted (43 Elizabeth, c. 2) remains to this day as the principal Act, the chief provisions of which are still in force. All subsequent legislation has been based upon that statute, with such modifications as circumstances have rendered necessary. The cardinal principle in the Act was that provision should be made in every parish for the relief of the impotent poor; and that certain liability should attach to grandparents, parents, and children respectively, for the maintenance of each other in cases of need. From the date of the statute of Elizabeth to the date of the Union in 1800, a period of two hundred years, numerous Acts were passed dealing with poor law relief generally, or with particular matters connected with or relating thereto. No fewer than fifty-six of such statutes remained in force in the year 1834, when the new Poor Law Act was passed. The principal subjects dealt with in this huge mass of legislation had reference mainly to the divisions or areas

of jurisdiction, appointment and duties of overseers, rating, and purposes to which the rate should be applied, persons and property to be rated and exempted, levying and distraining for the poor's rate; the law of settlements, or what poor any parish was bound to maintain, and the mode of adjustment in cases of dispute between parish and parish. Eighteen of these old Acts are still in force, in addition to that of Elizabeth having reference to settlement, or the responsibility of a parish to maintain the poor within its borders, to removals, to overseers, rating, workhouses, jurisdiction of justices, and other matters.

VIII.—LEGISLATION AND ADMINISTRATION, 1801 TO 1834.

FROM the year 1800 to the date of the new poor law, a large number of additional statutes were passed. Of the total so enacted, no fewer than 63 were in force when the Act of William IV. came into operation—the total number of statutes in force at that date being 119. The first, in 1801, was an Act for the better collection of the rates made for the relief of the poor. Then came some more humane legislation relating to children, bound as apprentices. Other Acts dealt with settlement, removals, workhouses, levying rates, regulations as to vestries, and other matters of administration. The one subject which necessitated an enormous amount of legislation, and led to much wasteful expenditure, was the laws of settlement. Each parish endeavoured to shirk its responsibility, and each paid dearly for the luxury of trying to saddle the other with the expense of maintaining some poor family.

Very little authentic information is really available with respect to the way in which the poor laws were administered up to this date; but that which is best known is that the poor fared badly; that the parish apprentice was treated barbarously, and that the system was costly. Poor law relief was used as a means whereby to keep down wages in rural parishes, and generally to keep in subjection not only the agricultural labourer, but also the artisans. As a matter of fact, pauperism, while it was denounced, was fostered by the country squire and the farmer; and the parson thought that he was fulfilling the law and the gospel, when, in reality, he was debasing those whom he helped to relieve out of the rates.

IX.—LEGISLATION AND ADMINISTRATION, 1834 TO 1850.

THE Act of 1834, 4 and 5 Wm. IV., c. 76, made no absolutely fundamental change in the essential nature and character of the poor laws, but it effected some very important and even considerable changes in various matters connected with their administration. The chief alterations were:—

I. (a) *The law as regards* (1) Settlement: by birth, by parentage, by hiring and apprenticeship, by renting a tenement, by estate, by serving office, and by paying parochial taxes. (b) As regards relief: (1) especially as to relieving poor persons at their own homes; (2) relief to the families of militiamen; (3) maintenance of illegitimate children; (4) by way of loan; and (5) by assisting the poor to emigrate. (c) Removals: (1) Modifying some of the barbarous and cruel methods formerly in vogue; and (2) methods of appeal; (3) costs of maintenance.

PAUPERISM: ITS NATURE AND EXTENT.

II. *Management of the Poor*: (1) The creation of a board of commissioners; (2) the union of parishes; (3) the erection of workhouses; and (4) important amendment of the law as regards poor law guardians. This portion of the Act was most important, especially the institution of the Poor Law Board, with most extensive powers.

III. Law as to bastardy cases—providing for actions for maintenance against the putative father, and enforcement of claims.

Many other Acts were passed between 1834 and 1851, no fewer than 30 of which are still in force. These deal with workhouses, settlement, removals, rating, loans, overseers, guardians, relief, school, and general matters. The one great characteristic of the later Acts is the tendency to a more humane administration of relief to the poor, although the advance in this direction was slow, gradual, and extremely cautious—lest poverty should be pampered into an indolent self-satisfaction with the treatment dealt out to it, to the utter annihilation of self-help.

X.—FURTHER LEGISLATION AND IMPROVED ADMINISTRATION, 1850 TO 1889.

SINCE 1850 numerous other Acts have been passed relating to the relief of the poor, and the administration of such relief. Of the total thus passed, no fewer than 62 additional statutes, or portions of statutes, still remain in force. These latter statutes deal with overseers and guardians, workhouses, settlement, removal, burial of paupers, rating, accounts, audit, union of parishes, division of parishes, relief, industrial schools, education, allotments, and general matters. In 1871, the Poor Law Board was changed into the Local Government Board, the latter taking over all the powers and jurisdiction of the Poor Law Commissioners, as previously created by 4 and 5 Wm. IV., c. 76.

The total number of Acts relating to and governing the relief of the poor still on the statute book, and in force, for England and Wales, is about 135. Those relating to the same subject in Scotland are about 14, while those relating to Ireland are about 52; the total for the United Kingdom being over 200 Acts. If progress and improvement could be estimated or indicated by the quantity of legislation, then the enormous mass of statutory enactments, already carried, ought to fill us with satisfaction. But, somehow, we do not seem to have really solved the problem of pauperism, or to have devised a system which, while providing relief for the necessitous poor, in cases of emergency, and for the maintenance of those who are aged, infirm, and incapable of self-support, shall be able, firmly, yet charitably, to deal with indigenous pauperism, the outgrowth of centuries of imperfect legislation, of gross mismanagement, and, for over 200 years, of a vicious system of relief, which went to supplement low wages for the benefit of the landowners and farmers—thus pauperising the poor instead of helping them in case of need—temporary or otherwise.

XI.—EXTENT AND COST OF PAUPERISM.

(a) *Number of Paupers, and Cost of Pauperism prior to 1801.*

No returns are available by which, even approximately, we can estimate either the number of persons in receipt of parochial relief, or the actual cost of pauperism, and

the administration of the poor laws prior to the commencement of the present century. That the expenditure was very large is absolutely certain from the casual references to the burthen upon various districts at different times. We know also for a fact "that no inconsiderable portion of the old poor-rate went virtually in the payment of wages." One writer says: "We know of instances where labourers in constant employment were receiving from a quarter to a third of their income from the poor-rate." In this way wages were kept down below what ought to have been the normal rate, and would have been, had economical laws been allowed to operate naturally, as regards the price of labour. Thus the employers of labour, and more particularly the landowners and the farmers, while paying the rates, received back more than their contributions in the shape of reduced wages—the other ratepayers being mulcted to that amount and extent by the exactions of the poor laws, no equivalent therefor being in any way returned to them, not even in the shape of cheaper provisions. At the close of the last century, and notably in the year 1800, poverty was general, distress was everywhere prevalent, bread riots were common, and legislation had to be resorted to in order to restrict the sale and use of bread, the price which, on the 1st of January, 1800, was fixed by assize, by the then Lord Mayor of London, at 1s. 3d. per quartern loaf.

(b) *Number of Paupers and Cost of Pauperism, 1801 to 1850.*

THE returns relating to pauperism in this country, from the commencement of the present century to the year 1850, are extremely meagre and unsatisfactory, although we are able approximately to estimate its cost from the returns made to Parliament from time to time. Up to the year 1834, when the Poor Law Board was constituted, Parliamentary Returns were only presented occasionally, and even those, so presented, are not very reliable, except as regards the amount expended, for the years for which such expenditure was given. The facts, relating both to the numbers relieved, and to the cost year by year, in so far as they can be ascertained, are tabulated in table I. Even the earlier reports of the Poor Law Commissioners, from 1835 to 1849, extending over 15 years, during which 15 annual reports were published, furnish but little authentic information as to the total numbers relieved.

The general results of the statistics, in so far as obtainable, appear to be:—
 (1) That, from 1801 to 1834 inclusive, the average number of persons relieved was about a million-and-a-quarter annually, or about 12 per cent of the total population.
 (2) That the amount expended on the relief of the poor averaged over £6,000,000 sterling per annum, or about 12s. per inhabitant in each year.
 (3) That, from 1834 to 1850, the number of persons relieved out of the rates even exceeded the previous average of 1,250,000, reaching in fact to nearly 1,350,000 in each year, but that the ratio fell to about 9·5 per cent of the population in consequence of the increase of the latter.
 (4) That the cost of pauperism fell from 1834 to 1850, owing to the more economical administration of the poor laws, to about £5,000,000 yearly, or about 6s. per head of the population. A sad picture, truly, of the condition of the people during the first half of the present century.

PAUPERISM : ITS NATURE AND EXTENT.

XII.—PAUPERISM : ITS EXTENT AND COST SINCE 1850.

THE statistics of pauperism are pretty full and complete in most particulars from and including the year 1849. This date is therefore taken as the starting point for the principal comparisons which are made upon the subject. Consequently the several tables appended hereto are made to cover as much ground as possible since that date, both for the purposes of reference, and as the basis for any comparison which it is desirable to institute in the present instance. These tables extend over the most important period in our national history, that portion which is especially remarkable for industrial development and social progress. From whatever point of view we regard them, they deserve close study. The following brief summaries may help to indicate the lessons which they teach, and the conclusions which may be drawn from them :—

(a) TABLE II.—*Quinquennial Averages of Totals and Ratios, 1849 to 1890.*

PERIODS.	MEAN NUMBER OF PAUPERS OF ALL CLASSES AND RATIOS.						FIFTH WEEK IN EACH YEAR, AVERAGES.	
	Indoor Paupers.	Ratio per 1,000 of Populat'n.	Outdoor Paupers.	Ratio per 1,000 of Populat'n.	All Paupers.	Ratio per 1,000 of Populat'n.	Totals, last week in Jan.	Ratio per 1,000 of Populat'n.
1849..	133,513	7·7	945,146	55·0	1088,659	62·7	Including	
1850-4	114,095	6·4	809,238	45·0	923,334	51·4	Vagrants and	
1855-9	122,594	6·5	772,229	40·6	894,822	47·0	Lunatics.	
1860-4	128,455	6·4	797,556	40·6	948,011	45·8	959,162	47·6
1865-9	141,836	6·6	820,240	38·3	926,075	44·9	987,698	46·1
1870-4	150,095	6·6	801,204	35·2	951,699	41·8	939,479	41·3
1875-9	153,113	6·3	599,863	24·7	752,977	30·9	731,272	30·0
1880-4	182,368	7·0	604,750	24·2	787,158	30·2	765,407	29·4
1885-9	188,523	6·8	599,835	21·5	788,357	28·3	765,677	27·4

The above summary shows that within the last forty years the total number of all paupers have diminished by over 300,000, and that the ratio per 1,000 of the population is less by one-half than it was in 1849 ; or, taking the first quinquennial period and comparing it with the last, there is a decrease in number of about a quarter of a million, and that the ratio is less by 23·1 per 1,000.

If we take the worst period of the year, namely, the last week in January, the number and the proportions have decreased in nearly the same ratio as the mean—taking the 1st January and the 1st July respectively. But the fact, nevertheless, remains, that we have about 800,000 paupers, over 100,000 of whom are described as able-bodied.

(b) TABLE III.—*Adult Able-bodied Paupers.*

It is not necessary to encumber these pages with a full quinquennial summary of this table, suffice it to say that the average number during 1850-54 was 155,792, and the ratio per 1,000 of the population was 8·7 ; now the total average number is

about 102,000, while the ratio to population is 4·0, or less than one-half. There is, however, in both the tables a most astounding fact, namely, that during the quinquennial period, 1875-79, when trade was at its lowest level, the average number of paupers was less than in the previous five years, when trade was at its full tide, or than in the succeeding five years, when trade was also exceedingly good, though prices were low. If we examine the totals for the last week in January, or the number of able-bodied, the same striking fact is present in all cases. This would seem to indicate that the state of trade has very little to do with the ebb or flow of pauperism. But changes in methods of relief and administration will account for a diminution of paupers, and for the decrease in the amount of relief.

(c) TABLES IV. AND V.—*Pauperism in the Metropolis.*

If we turn to Tables IV. and V., we find fluctuations in the numbers and a decrease in the ratio per 1,000 of the population, but we do not find any substantial diminution in the total number of paupers, though there is a diminution in the total number of able-bodied paupers, with a tendency to remain at a dead level since, 1875. Here, again, we find the same striking fact staring us in the face, that the total number of paupers, and the total of the able-bodied relieved, were both enormously less in 1875-79 than in the periods when trade was at high tide. Of course, the changes in methods and in administration will apply in this case also.

XIII.—TABLES VI., VII., AND VIII.: ENGLAND, SCOTLAND, AND IRELAND
COMPARED.

THIS paper would be incomplete if some reference was not made to the state of pauperism in Scotland and Ireland, and some comparisons instituted, with the view of showing how each country stands in relation to the other. Tables VI., VII., and VIII. furnish the most complete statistics for the purposes of comparison of any yet compiled. They were originally prepared by Mr. Giffen for the Royal Commission on Depression in Trade, and he has been kind enough to assist me in bringing the statistics down to date. The date in the Scottish returns end on the 14th of May in each year, while the English and Irish returns end with Lady Day; and the description given in the Scotch returns differ from those in the other two countries, but the figures are arranged to tally, as far as practicable, for the purposes of comparison.

Several striking facts are exhibited by these tables. In the first place, the ratio to population has steadily declined in England and Wales since 1864, and in Scotland since 1869; in Ireland the ratio has increased since 1864. Indeed, the proportion to population is more than double what it was in the five years ending 1859. The cost of relief has, however, increased in England and Wales and in Scotland per pauper largely, but not much per head of the population; while in Ireland, though the total cost is much greater (nearly double per head of the population), yet the cost per pauper shows a tendency to decrease. In England and Scotland there can be no doubt that the increased cost is due to better provision

as regards the indoor poor, the education of pauper children, and other improved methods of relief. The same improvement does not seem to be taking place in Ireland. Altogether, these three tables merit the closest inspection and attention.

XIV.—REVIEW AND CONCLUSIONS.

It would be quite out of place in this paper to formulate in any dogmatic fashion the lessons which, in the opinion of the writer, the main facts and figures given would seem to indicate. The readers of the "Co-operative Annual" want more particularly the facts. They are quite capable of interpreting their meaning by the light of their own experience; but some of the conclusions to which they point may be summarised as follows:—

(a) The tables from 1849 to the present time (II. to VIII.) show that the total number of paupers is not altogether an unknown quantity; indeed, the number might be predicted with tolerable accuracy from year to year. The total does not, as a matter of fact, vary very greatly in actual numbers. In round figures, we may say that there is about a million of paupers in the United Kingdom; often more, but seldom less than that number. But the percentage to population varies, in all cases with a downward tendency, except in Ireland, from year to year, as the population increases in a natural ratio, and as pauperism diminishes or is augmented by local or general causes.

(b) The total cost of pauperism is about ten-and-a-quarter millions sterling each year, with a tendency rather to increase than decrease. The increased cost is shown by the higher rate of expenditure per pauper rather than by any additional burden per head of population—the latter being nearly stationary. The rate per pauper is higher in England than in Scotland, while the average in Ireland is higher than in either of the other two parts of the kingdom. The two prime facts, then, are: That we have about 1,000,000 paupers to maintain, at an annual cost to the ratepayers of about £10,250,000 annually.

(c) We then have the startling fact that the total number of paupers in any one year, or series of years, does not appear absolutely to depend upon the state of trade or lack of employment. To some extent the number is affected by the state of the labour market, but apparently only very partially. In Lancashire, during the years of the "cotton famine," the numbers relieved increased, but when the pressure of that crisis was removed the numbers fell to the normal figures. This was natural, and shows that exceptional circumstances caused exceptional distress; but when the cause was absent the effects ceased. Similarly, in the East of London, in 1866 and 1867, the stoppage of works on the banks of the Thames caused exceptional distress; but the increased pauperism subsided with a revival of trade. In such cases the term "pauperism" scarcely applies. If, however, we turn to the period of great prosperity (1870-74) we find that the number of paupers was greatly in excess of the number in the following five years of general depression, and that the average number

of persons relieved was greater in the five years, 1880-84, than in the previous five years, 1875-79. It is evident that the ordinary economical laws do not generally operate as regards the extent of pauperism. If they did, then in periods of depression the number would increase, and when prosperity returned a decrease would as naturally follow. In the cotton famine period, in Lancashire, and in the trade depression period in East London, economic causes and effects followed each other.

(d) In all other periods, however, the ebb and flow of pauperism do not occur and recur in the same natural manner. It is obvious, therefore, that there is a kind of standing army of paupers, thinned only by death, and recruited from the fringe that surrounds it. Where do these paupers come from? Who are they? How came we to have such a dense mass of indigent poor to cope with after three centuries of legislation and poor law administration? These are really very pertinent and pregnant questions, but it would require more space than is at our command to discuss and answer them fully. In a few sentences only can we indicate some sort of discriminating answer.

(e) To a very great extent the pauper class is a distinct class—almost as absolutely distinct as the gipsy tribes. The taint seems to run in the blood. They are pauper-bred and pauper-fed from generation to generation. All the facts necessary to prove this position are not available, but a searching inquiry, probing the whole matter to the bottom, would show to what extent the above assertions are correct. Wherever we have the facts furnished, they all point to the same conclusion. Overseers and guardians generally concur in this view, from long and painful experience.

(f) But, of course, the pauper class is recruited from other sources, if only to a limited extent, comparatively speaking. Can we distinguish the source? Yes, it is possible to do so, with some degree of accuracy, from records and experience. In the first place, we may indicate whence they do not come. The ordinary pauper does not, as a rule, issue from the working class proper—has not, indeed, since pauper relief ceased to be part of the wages of the labouring class. The skilled artisans look after their own poor, as the records of trade unions show. The co-operators teach the power of self-help, and lift the industrious poor out of the pauper rut. Friendly societies prevent the sick poor falling into the pauper ranks just at the very time when adversity is most acute. From the ranks of the honest industrious classes only a very small proportion of the army of paupers is recruited, compared with the enormous total.

(g) The pauper class is, for the most part, made up of that section of the people named in paragraph (e). It is recruited from three distinct contingents, each contributing its share.

(1) *The Unemployed*.—These consist usually of persons who are only casually employed, who have little or no skill in any branch of industry, and very little real

energy for work. They manage to pick up a crust when in comparative health, and when work is plentiful and skilled labour scarce; but they drift into the pauper class, almost inevitably, when depression comes, or when illness disables them from casual employment. Some of these would work if they could, but they lack the moral and physical stamina necessary for individual exertion and persistent struggle.

(2) *The Thriftless*.—This section, if section it can be called, is composed of varying sub-divisions. Even good workmen may occasionally be found in it; but drink, laziness, carelessness, want of forethought and provision for the future, end by landing them in the pauper class, towards which they drift by insensible degrees, until parish relief is applied for in an emergency, and then their career is finished in the workhouse.

(3) *The Worthless*.—This is the real nursery for the pauper class—it furnishes the vast proportion of its recruits year by year. Many of them are but vagrants, at their best. Some are relieved in this class in the vagrant wards; others are known to the police as of this class, but get their living by begging, or worse. Themselves and their progeny swell the pauper class, and feed its source. Even when work is provided for them they will seldom exert themselves, and never continuously for any considerable time.

The poor laws should be used for the purpose of mitigating suffering, and relieving the wants of the necessitous poor; but the poor should not be taxed merely to support the worthless, or lessen the responsibility of those able to earn their bread.

TABLE I.—PAUPERISM: ITS EXTENT AND COST, 1801 to 1850.

YEARS.	TOTAL NUMBER OF PERSONS RELIEVED IN			RATIO TO POPULATION.			Total Cost, England and Wales.	Ratio per cent per In- habitant.	
	England and Wales.	Scotland.	Ireland.	Per cent of Paupers.					
				England and Wales.	Scotland.	Ireland.			
							£	s.	d.
1801 ..							4,017,871	9	1
1803 ..	1,040,716			12·0			4,079,891	9	1
1811 ..				13·1			6,656,108	13	1
1813 ..	1,361,903			12·8			6,656,106	12	10
1814 ..	1,353,995			12·7			6,294,581	12	8
1815 ..	1,319,851			12·5			5,418,846	10	9
1818 ..							7,870,801	13	3
1821 ..				9·3			6,959,251	10	7
1824 ..				9·2			5,736,900	9	4
1825 ..							5,786,989	9	5
1827 ..							6,441,088	10	2
1830 ..							6,829,042	10	5
1811-15	Average Yearly Expenditure—5 years :— 1811 to 1815						6,103,177	12	2
1816-20	„	„	„	„	1816 to 1820		7,070,703	13	1
1821-25	„	„	„	„	1821 to 1825		6,162,961	12	3
1826-30	„	„	„	„	1826 to 1830		6,365,808	12	9
1831 ..	1,279,974			9·6			6,798,889	9	9
1832 ..							7,036,969	9	11½
1833 ..							6,790,800	9	8
1834 ..							6,317,255	8	9½
1835 ..							5,526,418	7	7
1836 ..							4,717,630	6	4¾
1837 ..							4,044,741	5	5
1838 ..							4,123,604	5	5¼
1839 ..	1,134,165			7·5			4,406,907	5	8¾
1840 ..	1,199,529			7·7			4,576,965	5	10½
1841 ..	1,299,529			8·2			4,760,929	6	0
1842 ..	1,427,187			8·9			4,911,498	6	1¼
1843 ..	1,539,490			9·5			5,208,027	6	5¼
1844 ..	1,477,561		105,358	9·0			4,976,093	6	1
1845 ..	1,470,970	295,232	114,205	8·8			5,039,703	6	1¼
1846 ..	1,332,089		243,933	7·9			4,954,204	5	11
1847 ..	1,721,350	144,381	417,139	10·1			5,298,787	6	3
1848 ..	1,876,541	227,647	2,043,505	10·8		25·0	6,180,764	7	2½
1849 ..	1,054,681	202,120	2,142,766			25·0	5,792,963	6	8
1850 ..	1,124,965	154,524	1,174,267			12·5	5,395,022	6	1¾

TABLE II.—MEAN NUMBERS OF PAUPERS OF ALL CLASSES, ENGLAND AND WALES.

Years: Mean of January and July.	Mean Number of Indoor Paupers.	Ratio per 1,000 of the Popula- tion.	Mean Number of Outdoor Paupers.	Ratio per 1,000 of the Popula- tion.	Mean Number of Indoor and Outdoor Paupers.	Ratio per 1,000 of the Popula- tion.	Total Number on 5th Week in each Year.	Ratio per 1,000 of the Popula- tion.
1849..	133,513	7.7	955,146	55.0	1,088,659	62.7		
1850..	123,004	7.0	885,696	50.4	1,008,700	57.4	These figures are taken from the Monthly Returns, and include Vagrants and Lunatics.	
1851..	114,367	6.4	826,948	46.5	941,315	53.0		
1852..	111,323	6.2	804,352	44.7	915,675	50.9		
1853..	110,148	6.1	776,214	42.7	886,362	48.7		
1854..	111,635	6.1	752,982	40.9	864,617	47.0		
1855..	121,400	6.5	776,286	41.7	897,686	48.2		
1856..	124,879	6.6	792,205	42.1	917,084	48.7		
1857..	122,845	6.5	762,165	40.0	885,010	46.5	920,608	48.3
1858..	122,613	6.4	786,273	40.8	908,886	47.2	976,773	50.7
1859..	121,232	6.2	744,214	38.2	865,446	44.4	872,459	44.8
1860..	113,507	5.8	731,126	37.1	844,633	42.9	832,362	42.3
1861..	125,866	6.3	758,055	38.1	883,921	44.4	919,999	46.2
1862..	132,236	6.6	784,906	39.0	917,142	45.6	945,888	47.0
1863..	136,907	6.7	942,475	46.3	1,079,382	53.0	1,098,161	53.9
1864..	133,761	6.5	881,217	42.7	1,014,978	42.9	999,400	48.4
1865..	131,312	6.3	820,586	39.3	951,899	45.6	951,787	45.6
1866..	132,776	6.3	783,376	37.0	916,152	43.3	900,133	42.6
1867..	137,310	6.4	794,236	37.1	931,546	43.5	1,023,551	47.8
1868..	150,040	6.9	842,600	38.9	992,640	45.8	1,042,041	48.1
1869..	157,740	7.2	860,400	39.2	1,018,140	46.4	1,020,977	46.5
1870..	156,800	7.1	876,000	39.4	1,032,800	46.5	1,054,885	47.5
1871..	156,430	7.0	880,930	39.2	1,037,360	46.1	1,066,105	47.4
1872..	149,200	6.5	828,000	36.3	977,200	42.9	937,444	41.1
1873..	144,338	6.2	739,350	32.0	883,688	38.3	848,646	36.7
1874..	143,707	6.1	683,739	29.2	827,446	35.3	790,314	33.8
1875..	146,800	6.2	654,114	27.6	800,914	33.8	765,408	32.3
1876..	143,084	6.0	606,392	25.2	749,476	31.2	706,671	29.4
1877..	149,611	6.1	570,338	23.4	719,949	29.5	686,670	28.2
1878..	159,219	6.4	569,870	23.1	729,089	29.5	705,402	28.6
1879..	166,852	6.7	598,603	23.9	765,455	30.6	792,211	31.6
1880..	180,817	7.1	627,213	24.7	808,030	31.8	795,688	31.4
1881..	183,872	7.2	607,065	23.6	790,937	30.8	804,549	31.3
1882..	183,374	7.0	604,915	23.2	788,289	30.2	750,651	28.8
1883..	182,932	6.9	599,490	27.7	782,422	29.6	749,587	28.4
1884..	180,846	6.8	585,068	21.9	765,914	28.6	726,258	27.1
1885..	183,820	6.8	585,118	21.6	768,938	28.3	744,245	27.4
1886..	186,190	6.8	594,522	21.6	780,712	28.4	770,570	28.0
1887..	188,414	6.8	607,622	21.8	796,036	28.6	778,961	27.9
1888..	192,084	6.8	608,400	21.5	800,484	28.3	778,111	27.5
1889..	192,105	6.7	603,512	21.1	795,617	27.8	756,398	26.4
1890..								

TABLE III.—MEAN NUMBERS OF ADULT ABLE-BODIED PAUPERS, ENGLAND AND WALES.

Year ending Lady Day.	Mean Number of Adult Able- bodied, Indoor.	Ratio per 1,000 of the Popula- tion.	Mean Number of Adult Able- bodied, Outdoor.	Ratio per 1,000 of the Popula- tion.	Mean Number of Adult Able- bodied. Totals.	Ratio per 1,000 of the Popula- tion.	Total Number of Pauper Lunatics Chargeable on Jan. 1st in each Year.	Mean Number of Vagrants Relieved in each Year.
1849..	26,558	1·5	202,265	11·7	228,823	13·2		
1850..	24,095	1·4	167,815	9·6	191,910	10·9	This column includes Lunatics paid for out of County Rates.	
1851..	20,876	1·2	142,248	8·0	163,124	9·2		
1852..	18,485	1·0	130,705	7·3	149,160	8·3		
1853..	17,649	1·0	121,926	6·7	139,575	7·7		
1854..	18,237	1·0	116,954	6·4	135,191	7·3		
1855..	20,669	1·1	125,962	6·8	146,631	7·9		
1856..	21,359	1·1	132,869	7·1	154,228	8·2		
1857..	19,660	1·0	120,415	6·3	140,075	7·4		
1858..	19,931	1·0	133,838	7·0	153,769	8·0		2,706
1859..	18,209	0·9	117,575	6·0	135,784	7·0	31,782	2,111
1860..	16,268	0·8	115,852	5·9	132,120	6·7	32,993	1,905
1861..	20,396	1·0	125,380	6·3	145,776	7·3	34,381	1,839
1862..	22,136	1·1	133,166	6·6	155,302	7·7	35,709	2,768
1863..	22,431	1·1	199,318	9·8	221,749	10·9	37,611	3,920
1864..	21,026	1·0	167,396	8·1	188,422	9·1	39,219	3,633
1865..	19,819	0·9	140,705	6·7	160,524	7·7	40,160	3,356
1866..	19,363	0·9	126,460	6·0	145,823	6·9	41,634	4,140
1867..	19,740	0·9	128,685	6·0	148,425	6·9	43,031	4,551
1868..	23,680	1·1	143,110	6·6	166,790	7·7	44,960	5,689
1869..	24,960	1·1	145,750	6·6	170,710	7·8	47,002	7,483
1870..	25,200	1·1	149,600	6·7	174,800	7·9	48,433	6,061
1871..	24,700	1·1	147,760	6·6	172,460	7·7	50,637	5,183
1872..	22,000	1·0	128,930	5·7	150,930	6·6	52,241	3,836
1873..	19,331	0·8	105,594	4·6	124,925	5·4	53,212	2,700
1874..	18,222	0·8	93,763	4·0	111,985	4·8	54,726	2,787
1875..	18,487	0·8	89,918	3·8	108,405	4·6	56,430	2,767
1876..	16,059	0·7	79,958	3·3	96,017	4·0	57,436	3,248
1877..	16,446	0·7	72,952	3·0	89,398	3·7	59,104	3,770
1878..	18,025	0·7	74,261	3·0	92,286	3·7	60,846	4,216
1879..	19,109	0·8	85,861	3·4	104,970	4·2	62,059	4,143
1880..	22,584	0·9	93,201	3·7	115,785	4·6	63,470	6,790
1881..	22,515	0·9	82,485	3·2	105,000	4·1	65,345	6,979
1882..	22,251	0·9	79,957	3·1	102,208	3·9	67,089	6,114
1883..	21,558	0·8	77,592	2·9	99,150	3·8	68,913	4,790
1884..	20,558	0·8	73,819	2·8	94,377	3·5	70,453	4,097
1885..	20,685	0·8	75,158	2·8	95,843	3·5	71,370	4,483
1886..	21,927	0·8	78,005	2·8	99,932	3·6	71,692	5,094
1887..	23,002	0·8	79,560	2·9	102,562	3·7	72,488	4,833
1888..	24,005	0·8	78,710	2·8	102,715	3·6	74,090	5,265
1889..	23,597	0·8	75,220	2·6	98,817	3·6	75,581	6,504
1890..								

TABLE IV.—MEAN NUMBERS OF PAUPERS IN THE METROPOLIS.

Year ending Lady Day.	Mean Number of Indoor Paupers.	Ratio per 1,000 of the Population.	Mean Number of Outdoor Paupers.	Ratio per 1,000 of the Population.	Mean Number of all Paupers.	Ratio per 1,000 of the Population.	Total Number Relieved in 5th Week of each Year.	Ratio per 1,000 of the Population.
1859..							* 98,209	* 36·6
1860..							91,848	33·7
1861..							114,482	40·8
1862..	28,943	10·3	67,679	24·0	96,622	34·3	103,876	36·9
1863..	29,642	10·4	69,927	24·4	99,569	34·8	103,684	36·3
1864..	29,574	10·2	69,523	23·9	99,097	34·1	104,073	35·8
1865..	29,567	10·0	70,415	23·9	99,982	33·9	105,474	35·7
1866..	31,590	10·5	72,911	24·3	104,501	34·9	107,374	35·8
1867..	33,070	10·9	89,384	29·4	122,454	40·3	168,899	55·5
1868..	35,965	11·7	108,672	35·2	144,637	46·9	165,067	53·5
1869..	36,967	11·7	110,133	35·2	146,830	46·9	154,067	49·2
1870..	36,441	11·5	114,386	36·0	150,827	47·5	166,002	52·3
1871..	36,739	11·4	116,555	36·2	153,294	47·6	162,425	50·4
1872..	38,379	11·7	97,324	29·8	135,703	41·5	125,175	38·3
1873..	38,064	11·5	80,904	24·4	118,968	35·8	112,767	34·1
1874..	39,165	11·6	75,845	22·5	115,010	34·1	107,669	32·1
1875..	39,882	11·6	69,438	20·3	109,320	31·9	99,524	29·3
1876..	39,704	11·4	58,858	16·9	98,562	28·3	88,923	25·8
1877..	41,862	11·8	52,574	14·9	94,436	26·7	86,105	24·7
1878..	44,083	12·3	51,118	14·2	95,201	26·5	86,136	24·4
1879..	45,444	12·4	49,121	13·4	94,565	25·9	90,844	25·4
1880..	48,251	13·0	50,665	13·7	98,916	26·7	98,993	27·3
1881..	50,175	13·3	48,863	13·0	99,038	26·3	105,624	28·0
1882..	51,136	13·3	49,188	12·8	100,324	26·2	98,174	25·6
1883..	52,157	13·4	50,038	12·9	102,195	26·3	98,841	25·4
1884..	52,979	13·4	46,446	11·7	99,425	25·1	94,754	24·0
1885..	54,610	13·6	45,603	11·3	100,213	24·9	97,945	24·4
1886..	54,583	13·4	46,860	11·5	101,443	24·8	100,597	24·6
1887..	55,313	13·3	49,118	11·8	104,431	25·2	105,199	25·4
1888..	57,303	13·6	51,335	12·2	108,638	25·8	109,152	25·9
1889..	58,438	13·6	50,350	11·8	108,788	25·4	104,880	24·5
1890..								

† These figures are taken from the Monthly Returns, and include Vagrants and Lunatics.

TABLE V.—MEAN NUMBERS OF ABLE-BODIED PAUPERS IN THE METROPOLIS.

Year ending Lady Day.	Mean Number of Adult Able-bodied Indoor Paupers.	Ratio per 1,000 of the Population.	Mean Number of Adult Able-bodied Outdoor Paupers.	Ratio per 1,000 of the Population.	Mean Number of Adult Able-bodied Paupers.	Ratio per 1,000 of the Population.	Number of Casuals Identified under the operation of the Casual Poor Act, 1882.	Average Number of Casual Paupers Relieved in the Casual Wards of the Metropolis on each Friday night during the Years 1871 to 1877 inclusive.
1859..							NOTE.—The result of this Act has been largely to reduce the numbers owing to the power of detention in the Wards for four days. Nearly the whole are shown to be permanent Casuals.	
1860..								
1861..								
1862..	4,466	1·6	14,355	5·1	18,821	6·7		
1863..	4,210	1·5	14,931	5·2	19,141	6·7		
1864..	4,017	1·4	14,848	5·1	18,865	6·5		Average per week about 3,000.
1865..	3,800	1·3	15,064	5·1	18,864	6·4		
1866..	4,074	1·4	15,487	5·2	19,561	6·5		
1867..	4,259	1·4	19,433	6·4	23,692	7·8		
1868..	5,530	1·8	24,732	8·0	30,262	9·8		
1869..	6,045	1·9	24,776	7·9	30,821	9·8		
1870..	6,377	2·0	26,111	8·2	32,488	10·2	....
1871..	6,044	1·9	26,159	8·1	32,203	10·0	....	1,123
1872..	6,266	1·9	19,363	5·9	25,629	7·8	....	....
1873..	5,263	1·6	14,694	4·4	19,957	6·0	....	603
1874..	5,176	1·5	13,330	4·0	18,506	5·5	....	603
1875..	5,196	1·5	12,055	3·5	17,251	5·0	....	451
1876..	4,367	1·3	9,207	2·6	13,574	3·9	....	609
1877..	4,002	1·1	7,827	2·2	11,829	3·3	....	699
1878..	4,219	1·2	7,298	2·0	11,517	3·2	....	726
1879..	3,815	1·0	7,152	2·0	10,967	3·0	....	718
1880..	4,392	1·2	7,858	2·1	12,250	3·3	....	795
1881..	4,642	1·2	7,206	1·9	11,848	3·1	....	802
1882..	4,691	1·2	6,977	1·8	11,668	3·0	....	814
1883..	5,083	1·3	7,179	1·8	12,262	3·1	20,629	482
1884..	4,910	1·2	5,987	1·5	10,897	2·7	20,763	510
1885..	4,920	1·2	5,995	1·5	10,915	2·7	16,498	580
1886..	5,091	1·2	6,227	1·5	11,318	2·8	13,646	578
1887..	5,415	1·3	6,921	1·7	12,336	3·0	13,432	738
1888..	5,935	1·4	7,525	1·8	13,460	3·2	....	....
1889..	6,231	1·5	6,861	1·6	13,092	3·1	....	....
1890..								

TABLE VI.—PAUPERISM—ENGLAND AND WALES: NUMBERS, COST, AND RATIOS.

Years ending 25th of March.	Adult Able-bodied, not Vagrants. Number.	All other Paupers, not Vagrants. Number.	Total of all Paupers. Number.	Ratio to Estimated Population. Per cent.	AMOUNT EXPENDED IN RELIEF.			
					Total Amount.	Per Head per Pauper.	Per Head of the Population.	
1854 ..	135,191	729,426	864,617	4·6	£ 5,282,853	£ 6 s. 2 d. 2	s. 5 d. 8	
1855 ..	146,631	751,055	897,686		5,890,041			
1856 ..	154,238	762,856	917,084		6,004,244			
1857 ..	140,075	744,935	885,010		5,898,756			
1858 ..	153,769	755,117	908,886		5,878,541			
1859 ..	135,784	729,662	865,446	4·7	5,558,689	6 10 8	6 1	
1860 ..	132,120	712,513	844,638		5,454,964			
1861 ..	145,776	738,145	883,921		5,778,943			
1862 ..	155,302	761,840	917,142		6,077,525			
1863 ..	221,749	857,633	1,079,382		6,527,036			
1864 ..	188,422	826,556	1,014,978	4·7	6,423,381	6 7 8	5 11	
1865 ..	160,524	791,375	951,899		6,264,966			
1866 ..	145,823	770,329	916,152		6,439,517			
1867 ..	148,425	783,121	931,546		6,959,840			
1868 ..	166,790	825,850	992,640		7,498,059			
1869 ..	170,710	847,430	1,018,140	4·5	7,673,100	7 4 10	6 6	
1870 ..	174,800	858,000	1,032,800		7,644,307			
1871 ..	172,460	864,900	1,037,360		7,886,724			
1872 ..	150,930	826,270	977,200		8,007,403			
1873 ..	124,925	758,763	883,688		7,692,169			
1874 ..	111,985	715,461	827,446	4·2	7,664,957	8 3 6	6 9	
1875 ..	108,405	692,509	800,914		7,488,481			
1876 ..	96,017	653,459	749,476		7,335,858			
1877 ..	89,398	630,551	719,949		7,400,034			
1878 ..	92,286	636,803	729,089		7,688,650			
1879 ..	104,970	660,485	765,455	3·1	7,829,819	10 0 6	6 2	
1880 ..	115,785	692,245	808,030		8,015,010			
1881 ..	105,000	685,937	790,937		8,102,136			
1882 ..	102,208	686,081	788,289		8,232,472			
1883 ..	99,150	683,272	782,422		8,353,292			
1884 ..	94,377	671,537	765,914	3·0	8,402,553	10 8 11	6 4	
1885 ..	95,843	673,095	768,938		8,491,600			
1886 ..	99,932	680,780	780,712		8,296,230			
1887 ..	102,562	693,474	796,036		8,176,686			
1888 ..	102,715	697,769	800,484		8,440,821	10 12 5	6 0	
1889 ..	98,817	696,800	795,617	2·8	(Not yet published.)			
1890 ..								

TABLE VII.—PAUPERISM—SCOTLAND: NUMBERS, COST, AND RATIOS.

Years ending 14th of May.	Registered and Casual Poor. Numbers.	All other Paupers, Dependents. Numbers.	Total Numbers of all Paupers. Numbers.	Ratio to Estimated Popula- tion. Per cent.	AMOUNT EXPENDED IN RELIEF, &c.		
					Total per Annum.	Per Head per Pauper.	Per Head of the Popula- tion.
1854 ..					£ 578,929	£ s. d.	s. d. 3 11
1855 ..	83,903	36,568	120,471		611,785		
1856 ..	83,846	37,021	120,867		629,349		
1857 ..	87,792	37,421	125,213		636,372		
1858 ..	83,191	41,036	124,227		640,701		
1859 ..	81,854	40,159	122,013	4·2	657,366	5 3 8	4 2
1860 ..	80,917	39,989	120,906		663,277		
1861 ..	82,324	41,867	124,191		683,902		
1862 ..	82,454	43,865	126,319		719,317		
1863 ..	82,381	45,179	127,560		736,028		
1864 ..	82,174	45,540	127,714	4·2	770,030	5 14 0	4 8
1865 ..	81,429	46,914	128,343		778,274		
1866 ..	79,471	46,571	126,042		783,127		
1867 ..	80,313	48,048	128,361		807,631		
1868 ..	83,624	52,612	136,236		863,202		
1869 ..	84,024	52,041	136,065	4·3	931,275	6 7 1	5 3
1870 ..	82,419	50,047	132,466		890,615		
1871 ..	81,553	48,649	130,202		868,821		
1872 ..	78,734	46,008	124,742		849,400		
1873 ..	74,983	42,748	117,731		837,325		
1874 ..	71,822	40,012	111,924	3·7	833,106	6 18 8	5 0
1875 ..	69,421	38,704	107,945		833,926		
1876 ..	66,751	37,483	104,234		834,817		
1877 ..	65,119	36,446	101,565		842,101		
1878 ..	64,375	35,984	100,359		904,217		
1879 ..	64,825	36,952	101,777	2·9	909,146	8 7 8	4 10
1880 ..	65,864	38,052	103,916		918,480		
1881 ..	65,755	37,716	103,471		921,449		
1882 ..	64,104	36,254	100,358		898,002		
1883 ..	62,919	35,467	98,356		871,878		
1884 ..	61,303	34,151	95,454	2·7	869,996	8 18 8	4 9
1885 ..	61,054	34,419	95,473		871,511		
1886 ..	61,791	35,620	97,591		894,077		
1887 ..	62,054	35,588	97,642		899,135		
1888 ..	61,911	35,157	97,068	2·4	887,867	9 3 3	4 6
1889 ..							
1890 ..							

TABLE VIII.—PAUPERISM—IRELAND: NUMBERS, COST, AND RATIOS.

Years ending 25th of March.	TOTAL NUMBER OF PERSONS RELIEVED.			Ratio to Estimated Population. Per cent.	AMOUNT EXPENDED IN RELIEF, &C.		
	Indoor.	Outdoor.	Aggregate.		Total Amount.	Per Head per Pauper.	Per Head of the Population.
					£	£ s. d.	s. d.
1854 ..							
1855 ..	87,307	2,312	89,619		849,951		
1856 ..	72,586	939	73,525		733,212		
1857 ..	55,984	926	56,910		619,514		
1858 ..	48,038	1,110	49,148		570,372		
1859 ..	43,050	1,250	44,300	1·0	524,754	10 10 5	2 3
1860 ..	39,948	1,506	41,454		530,626		
1861 ..	43,157	2,830	45,987		595,192		
1862 ..	48,967	4,140	53,107		652,217		
1863 ..	55,993	6,450	62,443		700,759		
1864 ..	58,610	8,014	66,624	0·9	719,178	11 17 3	2 3
1865 ..	56,124	8,877	65,001		719,803		
1866 ..	52,199	10,096	62,295		712,623		
1867 ..	50,821	12,570	63,391		759,957		
1868 ..	53,870	15,176	69,046		820,269		
1869 ..	54,052	16,914	70,966	1·1	817,692	11 11 8	2 8
1870 ..	51,225	18,515	69,740		797,174		
1871 ..	48,122	21,669	69,791		802,647		
1872 ..	45,812	24,899	70,711		847,953		
1873 ..	46,599	27,868	74,467		903,198		
1874 ..	47,079	30,101	77,180	1·3	944,969	11 17 5	3 2
1875 ..	47,584	30,359	77,943		943,589		
1876 ..	45,097	30,320	75,417		903,542		
1877 ..	43,759	31,717	75,476		904,264		
1878 ..	45,838	33,911	79,749		953,830		
1879 ..	48,925	36,767	85,692	1·5	998,264	11 18 7	3 6
1880 ..	53,248	42,075	95,323		1,026,000		
1881 ..	54,273	61,792	116,065		1,121,000		
1882 ..	52,342	58,441	110,783		1,107,000		
1883 ..	51,531	59,296	110,827		1,136,000		
1884 ..	49,331	59,534	108,865	2·1	1,190,000	10 5 11	4 5
1885 ..	47,857	57,745	105,602		1,063,000		
1886 ..	46,939	59,781	106,720		1,035,000		
1887 ..	46,452	76,848	123,300		1,058,000		
1888 ..	45,670	65,534	111,707	2·3	1,068,000	9 9 1	4 4
1889 ..							
1890 ..							

PAUPERISM : ITS NATURE AND EXTENT.

TABLES SHOWING THE STATE OF PAUPERISM AND ITS COST.

(See pages 200 to 207.)

- I.—Statistics showing, as far as practicable, the number of paupers, cost of pauperism, &c., from 1800 to 1850. Efforts have been made to fill up the blanks in this table, but without success. No reliable statistics exist from which to supply the deficiency.
- II.—Mean numbers of paupers of all classes, and ratios per 1,000 of the population, in England and Wales, 1849 to 1889 inclusive; together with the total numbers relieved in the fifth week of each year, and ratios per 1,000 of population.
- III.—Mean numbers of adult able-bodied paupers, and ratios per 1,000 of the population, in England and Wales, 1849 to 1889 inclusive; together with the total numbers relieved in the fifth week of each year, and ratios per 1,000 of the population.
- IV.—Mean numbers of paupers of all classes, and ratios per 1,000 of the population, in the Metropolis; together with the total numbers relieved in the fifth week of each year, and the ratios per 1,000 of the population.
- V.—Mean numbers of adult able-bodied paupers, and ratios per 1,000 of the population, in the Metropolis; together with the total numbers relieved in the fifth week of each year, and the ratios per 1,000 of the population.
- VI.—Pauperism in England and Wales: the numbers, total cost, ratios per cent of the population, cost per pauper, and cost per head of the population, 1854 to 1889 inclusive.
- VII.—Pauperism in Scotland: the numbers, total cost, ratios per cent of the population, cost per pauper, and cost per head of the population, 1854 to 1889.
- VIII.—Pauperism in Ireland: the numbers, total cost, ratios per cent of the population, cost per pauper, and cost per head of the population, 1854 to 1889.

NOTE.—In the preceding tables, vagrants are excluded in all instances, unless otherwise expressly stated.

RINGS, TRUSTS, AND SYNDICATES.

BY W. E. SNELL.

THE tendency which has lately manifested itself in our commercial world towards an imitation of the notorious monopolies of the United States renders it imperative that some examination of these peculiar methods should be made with a view to assigning them their proper place in economic theory, and determining whether the State, in these days of growing centralisation, may add to its other functions, that of regulating the commercial methods of the community, and distinguishing legitimate "tricks of trade" from those which are contrary to public policy. We are met, however, on the very threshold with the familiar difficulty of want of information. How many serious problems might ere to-day have advanced toward solution had the discussion been postponed until the facts had been thoroughly mastered! The true meaning of "rings, trusts, and syndicates," the wisest policy to adopt towards them, will certainly call for our most anxious consideration; but so little is at present known in this country of their actual doings in their proper field that our main function in this paper must be historical rather than didactic, and even when we venture to deal with matters of opinion it will be our duty to point out that there is not, as yet, any settled doctrine concerning these modern developments, and therefore each one of us may claim the somewhat unusual honour of moulding public opinion to our own thought. In speaking thus of the absence of any guiding rule bearing on this question, we are not unmindful of the uneasiness which often prevailed many generations ago in consequence of the grasping greed of enterprising speculators. But speculation at that time was child's play in comparison with the bewilderingly intricate game played on the Produce Exchange of our own day. Then, owing to the lack of proper roads, the owners of corn might, within a narrow circle, win comparatively large gains by monopolising corn for a few days or weeks. They might even succeed in doubling the price, and yet if the sale still exceeded the half of the normal demand there would be no cause for complaint on the part of the schemer. Much as we may dislike these unscrupulous machinations, they nowadays appear so contemptibly small in their scope that we can scarcely understand the eagerness with which legislative shafts were hurled at their promoters. We have, in fact, long rejoiced over the repeal of such enactments, and classify them along with the sumptuary laws concerning habits of life, and the efforts of governors to fix a standard rate of wages.

ENGROSSING, FORESTALLING, REGRATING.

YET we can hardly pretend to deal with any contrivances tending to restrain competition, or the higgling of the market, without making some reference to the mediæval enactments concerning regrating, engrossing, and forestalling. Forestalling has been defined by one of our most ancient authorities as the "dissuading, moving,

or stirring any person or persons coming to a market or fair to abstain or forbear to bring and convey any merchandise, &c., coming by land or water towards such market to be sold, from being brought or conveyed." Now, although the modern trust is especially directed against the production rather than the conveyance of goods, yet no one can fail to be struck by the similarity between the two operations. Trusts, indeed, have interfered often enough with the conveyance of commodities, but not for the simple purpose of preventing their sale. Modern contrivances are on a vaster scale, and when an influential organisation tampers with freights it is in the hope of so hampering a rival as to deter him from any form of competition. On the other hand, the paltry scale on which trade proceeded in former days provokes a smile over the fears and precautions of our forefathers. The "crime" of regrating, for example, does not seem a very formidable matter when it takes the shape of a purchase of oats at 41s. and a sale of a portion of them the same day at 43s. Yet this was the essence of a famous case which came before Lord Kenyon in 1799, and that learned judge, referring to the well-known teaching of Adam Smith on the subject, expressed a wish that the economist had been still alive to see whether such transactions were not really to be dreaded. "Engrossing" was the accumulation of a large stock of some commodity with a view to producing artificial scarcity, and thus enhancing the price. Lord Coke held that it was no offence to "engross" apples, plums, or cherries, because they are rather of pleasure than of necessity. Lord Eldon's well-known denunciation of trade combinations had reference to the case of the "Fruit Club," which was decided in 1807. The club, according to the description of its enemies, aimed at exercising the functions of a trust by gathering into their hands the entire importation of fruit, and so acquiring a control of the market. The action brought against the club took the shape of a bill in equity; the defenders, oddly enough, pleaded the illegal character of their organisation, and the bill was on this ground refused.

In 1844 occurred the total repeal of all those enactments, some forty in number, by which the English, Scottish, and Irish Parliaments had endeavoured, from time to time, to regulate the course of the market. The repealing statute also ordained that no suit should lie at common law on account of the ancient crimes of "badgering, engrossing, forestalling, and regrating;" and it is curious to note that the reason given in the Act for abolishing such prosecutions is identical with that recently assigned by an American judge for condemning a well-known trust as illegal, viz., the tendency to restrain trade, discourage production, and, consequently, to enhance prices. "Restraint of trade" is a somewhat ambiguous phrase, but one which a trust might easily circumvent. Two or three firms belonging to a trust may be directed to cease work—apparently a direct restraint of trade; but it would be urged that, as partners in the trust, they were only modifying the limits of their own operations, not being subjected to any "restraint." It will be seen, however, that since the Act 7 and 8 Vict., c. 24, no law in England has condemned such arrangements unless carried out by fraud or force. It has been argued that in America a combination of corporate bodies is equally legal with a combination of private persons, each individual shareholder being entitled to appoint anyone he chooses as his attorney or trustee. In accordance with this view, before attempting legal interference with a

trust or combination, it would be necessary to show that the objects of the trusts are unlawful *per se*, and not simply because they are attained by means of united effort. Or, to put it in another form, it would be equally legal for three companies, each having seven partners, to combine into a new company as for twenty-one individuals to do so who had no previous business relations. Should this view prevail, it would seem to be impracticable in the United States to effect any legislative repression of combinations, inasmuch as the pursuit of any lawful trade or avocation is the constitutional right of an American citizen. On the other hand, the view that companies do occupy an exceptional and privileged position has lately been urged with great force and ingenuity, and, as we shall presently see, this is a question which lies near the root of the whole mystery. The special difficulty in the case is that a lawful and useful act may grow into something mischievous merely by being carried out on an extensive scale. It may be a question of degree, and for such a question neither the constitutions of the Republic nor those of individual states have made any provision. Lord Eldon's fears of a monopolists' conspiracy against the world were extravagant enough, yet the very conception of such a conspiracy is enough to prove that danger must ever attend on the unchecked centralisation of industry.

LEGALITY OF COMMERCIAL COMBINATIONS.

ON this side of the Atlantic it may be broadly stated that there is no law whatever which tends to restrict freedom of combination. The offences formerly denounced as anti-social developments of trade were only statutory crimes, and when the statutes were swept away the field was left clear. Nevertheless, as it is well known that actions which are not in themselves offences may be legally classed along with offences, and so come under condemnation, it is not surprising to find that the law courts have been occupied with the question of trade rings, or monopolies, under the guise of conspiracy. Several steamship companies trading between this country and China entered into a ring for the purpose of maintaining freights. A rival company, finding themselves thrust out by this combination, appealed to the courts, and were informed by Lord Coleridge that what they complained of was merely trade competition, with which he could not interfere. On an appeal the court was divided, the Master of the Rolls (Lord Esher) contending against Lords Justices Bowen and Fry that the action of the defendants was illegal. Lord Justice Bowen explained the conduct of the combined shipowners by saying that they had pursued "to the bitter end a war of competition." When the plaintiff company had steamers in a port the rival companies sent another steamer to the spot to run down the freights. The temporary result was that freights were reduced by one-half. As to future arrangements, it was announced that any firm making a single shipment by a steamer not belonging to the ring would forfeit its special rebate. This is a very clear and unmistakable case of a ring which not merely competes, but boycotts. To forfeit discounts which have been fairly earned is so glaringly unjust that it will be recognised at once as wearing the appearance of a system of fines. These fines must greatly interfere with the course of trade, and, in spite of alleged briskness, it may be doubted whether the expense of them could be endured if there were not some

means of shifting the burden. That such proceedings are reasonable and equitable none will pretend, but at the same time it is dangerous to open the floodgates of popular resentment and to hastily engross on the statute book a measure which might possibly entail embarrassing consequences.

SUCCESSFUL MONOPOLY.

GRANTING that the far-reaching and successful trust, in absorbing the lives of its rivals one after the other, is merely a brilliant example of effective competition, what shall be said of the new position of affairs after victory has been achieved? In the language of economic orthodoxy, we shall, of course, be told that the clearing of the field of competitors by no means implies the destruction of competition. Apparently monarch of all it surveys, the trust would secretly entertain a nervous dread of the resurrection of its victims. It would be conscious that any abuse of its power would bring new capitalists into the field, and as it would always be the safer course to keep them out than to drive them out, it is practically certain that tyrannical conduct would prove injurious to the monopolists, and therefore beneficial to the community. As far as it goes, this argument has force. Competition is not necessarily dead because it is inactive. The dread of a new rival may be as effective a stimulus as the visible efforts of a living competitor. But the risks of the approach of a new rival depend largely upon the extent of resources that would be requisite to make rivalry effective. When the field is occupied and the enemy is securely entrenched, it is somewhat late to be planning an attack, and impossible to do so without giving ample warning. Therefore, while it may be admitted that, should the aggrandisement of the trust become too outrageous and glaring, the magnitude of the reward would tempt rivals into the arena, yet, at the same time, there must be a tolerably wide margin within which the monopolists may dwell secure. But even here there is a question of policy which they would have to face. Even granting that they had attained security against competition, they would still have to choose between the policy of selling cheap and that of selling dear; for, however commonplace a necessary they were dealing in, a rise in price always means economy and lessened consumption somewhere. It may frequently mean a grievous reduction of the standard of living; it may be only the docking off of some idle luxury; but, by some means or other, the sales at high prices will be lower than they would otherwise have been. The notorious results of a liberal policy in regard to cheap postage and production by machinery are sufficient to show what may be expected from a policy of restriction; and it would be a matter for consideration whether larger profits could be gained by increasing the turnover, or, within certain limits, by enhancing prices.

EVOLUTION OF THE TRUST.

COMBINATIONS of capitalists, formed for the purpose of organising and concentrating production, have reached far more formidable dimensions in America than in any other part of the world. The reason for this it may be difficult precisely to determine,

and perhaps the inquiry could hardly be deemed very profitable. Our American cousins enjoy a well-earned reputation for smartness ; and, although they are also accused of impatience in dealing with new methods, it cannot be denied that they are ever ready to investigate "some new thing." Their restless eagerness in the invention, and specially in the complete utilisation, of all kinds of machinery is also notorious—so much so that, in certain trades, while the amount of wages paid in this country for a particular job may be double or treble the amount that would be paid in the States, yet the earnings of the American workmen are decidedly larger, owing to the aid rendered by mechanical appliances towards rapidity of production. This genius for mechanism seems to bring us near to the heart of the trusts question, for in these organisations we have to deal with what is really a new piece of social and commercial mechanics. In the application of physical laws, one forward step leads to another. A new machine may lead to the invention of another which had previously been but vaguely imagined, or it may suggest the modification of machines already in existence ; or, again, its very limitations may call fresh ingenuity into play in order to cure them. Now, whatever we may think of trusts and their tendencies, it cannot be denied that they are a natural development from previous arrangements. The handloom was in its day a splendid triumph, increasing the power of the solitary individual. The grouping of several individuals in a small shop, with the advantage of unity in management, was a distinct step in advance, and while it lasted may well have appeared the ideal of trade organisation. The master, who knew practically every detail, and was the friend and instructor of his apprentices, was a type we cannot turn from without regret. But this stage had to be succeeded by that of the capitalist, whose sole aim was to look after the due employment of his wealth ; and next in order came the company, in which those capitalists find a place whose sole function is to supply capital in reliance on the practical sagacity and technical skill of others. In all these cases we see the principle of competition at work. The solitary worker, excepting when working for his own supplies, is liable to have his efforts cheapened by a rival. One capitalist competes with another ; one company outvies its neighbour. While this process is going on, we may safely assume that the contest tends to become more severe. It is true that the number of competitors is restricted, but their ability is greatly enhanced. The growing capital secures all available improvements in production and calls forth the maximum of care and talent in direction, while at the same time it contents itself with the narrowest margin of profit. In a competitive society the greatest advantage to the general community would arise from the presence in each great trade of two or three keenly competing houses, providing that their *bona fides* could be guaranteed. But such a position is characterised by little stability, and the question would naturally arise whether concentration had reached its limits. Just as many individuals were combined in the shop, many capitalists in a company, so, it would be suggested, might many companies be combined into a union or ring. And, if so, shall we say that it is a new departure founded on fundamentally false principles, or simply the final, or penultimate, stage in a natural evolution ? Now, in venturing to face this searching question, it must be remembered that we are dealing with a comparatively new phenomenon. In its common phases, at anyrate, commercial

combination is still somewhat unfamiliar, and the shifting science of political economy—disordered as it is by the political and social changes of this generation—affords us as yet no help towards a solution. Meantime, prudence counsels that we should walk warily, and therefore, instead of attempting to pronounce judgment on the trust, as an economic contrivance, we shall content ourselves with a brief survey of its meaning and purpose, as shown in the origin and growth of some important American combinations. The goods to which the principle of combination has, in some form or other, been applied would form a lengthy list, and the circumstances connected with the different forms of trust, syndicate, or “combine” would involve much useless repetition. The following articles and processes, enumerated quite at random, have come under the influence of combination, though not always with satisfactory results: Hog-slaughtering, fruit-growing, sugar-warehousing, milling, and the production of glass, wall paper, nails, screws, files, spool silk, anthracite coal, steel pens, lead pencils, cartridges and shells, watches and watch cases, clothes wringers, carpets, paper, coffins, planes, beer, silver plate, plated goods, agricultural implements, linseed oil, lard, &c. But it must be remembered that in most of these instances, and a hundred others that might be enumerated, the essential facts have till very recently been carefully concealed.

THE AMERICAN COTTON OIL TRUST.

THE manufacture of oil from cotton seeds is an industry of very recent years, and the seed was formerly of little or no value. The annual value of the oil business has, however, quickly attained large dimensions, the estimated amount for 1886-7 being 24,000,000 dollars. The trust was founded in 1884, and about five-sevenths of the whole product of the Southern States passes through its hands. The actual work of the companies forming the trust is carried on in different States, but the management is concentrated in New York. Practically no rigid system of control is found to be necessary. The trustees, as shareholders, are able to make any changes in the individual corporations as occasion may arise, but each establishment retains its own officers, and works in apparent independence. Formal returns are regularly made, showing the proceedings of each factory, and an occasional visit of inspection is a check on the accuracy of these reports. The capital of the trust is 41,700,000 dollars, while the aggregate stock of the companies, as previously constituted, is described as being not less than a third of this amount. Whatever the purpose, it is clear that a very considerable watering of the stock took place on the formation of the trust. From September, 1883, there was a sudden and notable reduction in the price of summer yellow cottonseed oil. In 1883, the average price per gallon was 42½ cents. During 1885-6, it touched as low a figure as 29 cents; and, on the whole, prices ruled “moderate” until 1887-8, when, by reason of sudden fluctuations, such as constitute a special danger in the trust system, the average was again raised to its former level. As specimens of the oscillations we refer to, we may mention that the quotation at 15th October, 1888, was 42½ to 43 cents per gallon; a fortnight later, 50 to 51 cents; and on 15th December, 41 to 42 cents.

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THE SUGAR REFINERIES COMPANY.

THIS body is not a corporation, and has even been described by one of its own friends as a "so-called company," and a mere "aggregation of certificates." It came into existence in August, 1887, and is an example of a genuine trust, the deed providing that "all the shares of the capital stock of all such corporations shall be transferred to a board consisting of eleven persons." Perhaps we need hardly mention that the objects in view when the "so-called company" was established are of the most innocent and even laudable character. "(1) To promote economy of administration, and to reduce the cost of refining, thus enabling the price of sugar to be kept as low as is consistent with a reasonable profit; (2) to give to each refinery the benefit of all appliances and processes known or used by the others, and useful to improve the quality and diminish the cost of refined sugar; (3) to furnish protection against unlawful combinations of labour; (4) to protect against inducements to lower the standard of refined sugars; (5) generally to promote the interests of the parties hereto in all lawful and suitable ways." The last of these objects may, in practice, prove the most important, for the public interest is largely involved in each of the first four, whereas the last deals solely with the interests of the parties, and it is at least possible that this one modest clause may swallow up all the others, in spite of their lofty pretensions. After the establishment of the trust, the working officers of each corporation would probably remain at their posts, but subject to the approval of the new directors. The board of the trust constitute the shareholders of the companies, and the certificate-holders of the trust elect the board. Elaborate reports, showing the course of business, are regularly furnished to headquarters, in order that the administration may be as firm and constant as possible.

TABLE AND STAIR OILCLOTH ASSOCIATION.

THIS association was established in 1886 in order "to obtain a fair price" for goods, and to prevent them from being used as "leaders" in the dry goods trade. A legal gentleman, holding the office of commissioner, receives and tabulates the reports of sales, and on complaints being made of any violation of the rules of the association he investigates and decides them, inflicting, subject to an appeal to the executive committee, a fine of 500 dollars in each case, one-half of which sum is paid as a reward to the informant. Any salesman, or agent of a member, violating the rules of the association is dismissed from his employment, and cannot be engaged by any other member. Dealers who pledge themselves to abide by the price list of the association are allowed a special rebate, but those persisting in violating the instructions are not to be supplied with goods by the members. In order to secure the payment of penalties, deposits are made with the association by the members, and this "penalty fund" is said to amount to 20,000 dollars. The maintenance of prices is interpreted in the widest possible sense, as the dealers are bound by the price list of the association even in regard to goods not produced by its members. The meaning of this provision is, as explained very frankly by the legal commissioner, not so much that the association desires to maintain prices for outsiders as that they wish to avoid "trouble and suspicion and accusation." In order to make the obligation

as impressive as possible, the parties concerned are called upon to subscribe an extra judicial oath or affidavit; and, as far as we have ascertained, no case of violation of the oath has yet occurred. The central control is further strengthened by the condition that discounts are left entirely in the hands of the legal commissioner, whose duty it is, at the end of the season, to issue a sight draft upon each manufacturer in favour of each of his customers for the amount of discount earned during the season, providing always that the commissioner is satisfied that no conduct of the purchaser has been such as to forfeit the privilege. As to the effect and tendency of the association, the commissioner very candidly informs us that "there would have been no object in forming it" if the idea of an advance in price were excluded. What is regarded, however, as more important is, as usual, that the prices should be steady, and we meet also the very familiar contention that the increase in price has been entirely at the cost of the middleman.

THE SANDPAPER MANUFACTURERS' ASSOCIATION.

THIS is a combination very much on the lines of the oilcloth trust, and, in fact, engineered by the same lawyer. It was formed by a union of six manufacturers, and it is freely admitted that, in accordance with the "general plan" of the promoters, prices were enhanced by the association's influence.

THE COFFEE TRADE.

ALTHOUGH not effected by means of a trust, or other avowed combination, a considerable drag has been effected on the market competition for this article by the simple method adopted by one large maker of offering a special discount to the wholesale houses on condition that they limit themselves to his particular brands. The tendency towards the creation of a monopoly, with its attendant risks of inferior quality and enhanced prices, is sufficiently obvious. The actual terms of the contract alluded to provide that the merchant will limit his stock and sales of roasted coffee exclusively to the brands bearing the name of "Blank," excepting that the merchant shall be at liberty to comply with a customer's imperative order for some other brand, and to purchase the precise quantity needed to meet such order. In the event of a customer buying green coffee, and desiring that it should be roasted by a local roaster, the merchant is permitted to execute the order.

UPHOLSTERERS' FELT ASSOCIATION.

THIS small and peculiar trade lends itself readily to the devices of the monopolist. In fact, it is stated that three houses, having formed themselves into the above-named organisation, do actually hold the entire trade in their hands; consequently the terms of the combination are, as we might expect, tolerably severe. Dealers who sell under the prescribed rates not only forfeit their discounts, but "are debarred from purchasing any more goods." In this case it seems to have been thought unnecessary to provide any machinery of reporting or audit, with a view to punishing an unfaithful member; and it may be presumed that the object of "securing to the trade a fair margin of profit" has been successfully achieved.

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THE MASTER FREESTONE CUTTERS' ASSOCIATION.

THIS association has its sphere in the city of New York, and was established in August, 1883. It consists of dealers and "manufacturers" of freestone, excluding quarry owners, and it maintains an agreement with so many owners that, practically, no freestone can be procured in New York except by the members of the association. An initiation fee of 500 dollars is imposed on all candidates for admission to the association, so that this is a kind of protective duty enjoyed by those already in the trade. The substantial fund thus formed is available not only for defraying the trifling expenses of the association, but also for the purposes of a benefit fund. Wages questions come officially before the association for settlement, but it is stated that there has been no indication of a pressing tendency in regard to the price of labour. The price paid to the quarrymen, however, has somewhat diminished, while the consumer is charged a little more.

THE UNITED REFINING COMPANY.

THIS company was created a corporation under New Jersey law, and is formed of manufacturers of pitch, and purchasers of coal tar, and similar articles. All the American makers of pitch pavings or roofings are said to be concerned in this combination. The raw material required by this company, being a residuum from the gasworks, is produced in regular quantities without reference to the demand for the products. The members of the company, having districts assigned to them, agreed to confine their trade and sales to those districts, and not transfer their surplus to other districts unless specially needed. Should there be a surplus in one district which no other district desires to take, the surplus is either made into fuel to be exported abroad, or sometimes, though rarely, thrown into sea or river. The meaning of this transaction is simply that, in the opinion of the company, there was an excessive quantity of goods ready to be placed on the market.

TELEGRAPH MONOPOLIES.

THE Western Union Telegraph Company of America is sometimes spoken of as a great and mischievous monopolist, but, though the monopoly may be obvious enough, it must not be hastily assumed that public injury has been the result. In 1868, the average cost of a message was a dollar, out of which 41 cents of profit were secured. In 1887, the average cost per message was 23 cents, giving a profit of only $7\frac{1}{2}$ cents. Owing, however, to the vast growth of intercommunication, the aggregate profits are considerably higher than they were when the high rates prevailed. This is, of course, the check upon artificial dearness: the raising of prices may be injurious even to monopolists.

THE CHICAGO GAS TRUST.

THE sensational narrative of the capture by this trust of the property of the Chicago Gaslight Company is very clearly told by the *New York Times*. The company, it must be understood, had been enormously successful, having in the course of forty years built up out of profits a capital of 5,000,000 dollars. Its total assets in August, 1887, were nearly 6,500,000 dollars. The earnings of the company during the first

three-quarters of the year were equivalent to an annual dividend of 8 or 10 per cent, yet on 30th September the official statement showed the company to be in a state of insolvency, its splendid assets being counterbalanced by a mortgage of 7,650,000 dollars. The stock of the company had been secretly acquired by the prospective trust, who had placed themselves on the board of directors. Meeting as directors, they declared a dividend of 153 per cent, and immediately afterwards this resolution was ratified by a general meeting, consisting of one man. To this man of straw—who was, of course, a middleman acting for the speculators—practically the whole of the money raised on mortgage was paid as dividend, with a view to being employed in capturing other strongholds. From Chicago their operations spread to San Francisco, ever with the same object in view, viz., either by stratagem or intimidation to obtain a footing among the gas companies.

THE MILK EXCHANGE LIMITED.

THIS organisation differs in two ways from most of those which demand our attention. It does not assume the form of a ring, or trust—*i.e.*, it does not bring into union several competing establishments—but is, to all appearance, an independent business. Moreover, it has a strictly legal basis, being incorporated in the State of New York for the purpose of buying and selling milk. Its practical effect, however, passes into a tolerably close resemblance to the operations of a trust when we find that the so-called sales are merely invoiced through the books of the exchange, and that, therefore, the true purpose of the organisation must be simply to regulate or control the traffic. Most of the stock belongs to milk dealers in New York, and over that market it is clear that the exchange exercises practical domination. It is impossible to mistake the dictatorial tone of such an intimation as the following: “New York, April 29th, 1885.—At a meeting of the Milk Exchange Limited, held this day, it was resolved that on the first day of May next, and until otherwise ordered, the market price of milk produced from meadow hay and sound cereals be two and one-half cents per quart, and that produced from brewers’ grains, glucose, and corn starch refuse be two cents per quart.” Whether this careful discrimination between different qualities was maintained as far as the door of the consumer we are not in a position to declare. Such bulletins are issued in pursuance of a by-law, giving the directors “the power to make and fix the standard or market price of milk;” and all the shares are held and transferred subject to the terms and conditions of the by-laws, which include the above startling claim. The exchange is, in fact, an agency which introduces the farmer to the dealer; the milk is consigned to the dealer direct, and the exchange nets a commission of 3 per cent; finally, of course, the dealer takes what he can get out of the public. The machinery has naturally failed to satisfy the farmers, who have endeavoured to supersede it by rival organisation. The opposition they encountered—chiefly, of course, from the milk exchange—led to the abandonment of the scheme. It is confidently asserted, however, that such a project would have a fair chance of success if only the farmers could manifest a more co-operative spirit. It is explained that the climate is against them; that “thoughts do not flow freely among them;” “that they stand isolated and alone.” But this

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is the essential difficulty in co-operative undertakings, and the conquering of it can only be a question of time. There is one special drawback to any scheme for fixing the price of milk, and that is, the possible deterioration in quality through the encouragement of cheap feed. When a price is fixed and known, the farmer may, if so inclined, lower the quality of the feed, which it is his duty regularly to examine and certify. In the inducement thus offered there is, at least, a risk that the public interest may suffer, while it is also certain that the retail price is very extravagant in comparison with the rate fixed by the exchange as payable to the farmers. It is alleged that a real boon is given to the farmers in having fair notice of what the price is; but this price is liable to very sudden modification, and when the farmers demanded the fixing of a price for a lengthened period the result was a rupture with the exchange. As a corporate body, which appears to have forgotten the terms on which its charter was based, the milk exchange must have rendered itself amenable to the law; but it hardly admits of discussion that they have succeeded in seriously deranging the market, and in establishing a severe tyranny over "feeble folk," who, from their position and habits, are unfitted for commercial strife.

ASSOCIATIONS OF BUTCHERS.

THE Sheep and Lamb Butchers' Mutual Benefit Association arose, in 1886, out of serious trade disorganisation. Although, in the deed of constitution, the name "trustee" is employed, the combination does not appear to take the strict form of a trust. No new members are to be received without the approval of the board or of the association. The board of trustees are authorised to investigate charges brought against members of having violated the constitution of the association, and if the accused person is found guilty he may be expelled, suspended, fined, or otherwise punished, at the board's discretion. The other provisions of the deed, dealing mainly with the formal conducting of the business, are quite inferior in interest to the terms of an agreement made in December, 1886, between the Butchers' Benefit Association and the Sheep Brokers' Association. The latter agreed, jointly and severally, to report monthly to the former the number of sheep and lambs sold by them in the month, and to pay them "3½ cents per head for each and all the sheep and lambs sold by him or his firm respectively in or about or for New York market." This payment may be regarded as a rebate or discount, or, as one of the parties described it, a complimentary acknowledgment of patronage. Each broker further agreed not to be concerned in slaughtering operations except for exportation, on pain of being excluded from the entire compact. Again, the brokers covenanted to limit their sales of sheep and lambs to a certain specified circle, and to pay a fine of "15 cents per head for each and every sheep and lamb" sold to an outsider. The butchers, in their turn, pledged themselves to pay to the brokers' association a similar fine of 15 cents per head for all sheep or lambs purchased by them from any persons not belonging to the brokers' association. Apparently, the whole arrangement had its origin among the brokers, who were organised long before the butchers, and actually brought the butchers' association into existence, so that they might have the material for forming a ring. One of the leading brokers explains that his

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regular commission is 15 cents a head, which appears to explain the amount fixed on as the penalty. A butcher, who had felt the pressure of the ring, comes forward to explain how, one by one, the outside brokers with whom he had dealt were included in it, and consequently he could not buy at all except by reimbursing to some broker the 15 cents penalty he would incur by having dealings with an outsider. When he did any business, therefore, he paid 15 cents more than a member of the butchers' ring, while the latter enjoyed the rebate of $3\frac{1}{4}$ cents; thus there was a margin of $18\frac{1}{4}$ cents for him to cross. It is not surprising that he pronounces against such a "combine" as injurious to both farmer and consumer, the control of the supply being practically in the brokers' hands.

THE CALF BUTCHERS' ASSOCIATION.

THIS combination has a precisely similar arrangement to that of the sheep and lamb butchers, excepting that the penalty is 20 cents instead of 15, and the rebate, so far as can be ascertained, 8 cents instead of $3\frac{1}{4}$. Both of these organisations include practically all who are actually doing business in these lines—which may, of course, mean simply that the purpose of the associations has been served. Of course, as in all such cases, there is a euphemistic explanation of the necessity which arose for interfering with the course of free competition. In this instance, it appears that it was desirable to correct abuses in the business. One of these alleged grievances was the power wielded by the commission agents, who in selling would decline to accept a certain price, but as a compromise would agree to under-estimate the weight of the animal. Confusion was also alleged to arise from the market being glutted with fresh stock immediately after a large supply of frozen meat had been sent in, the result being to depreciate the frozen stock. The advantages gained by organisation were, therefore, (1) the limitation of the tare or weight deducted to a fixed rate, and (2) the regulation of supplies so as to prevent glutting. Both of these "abuses," it will be observed, point in the direction of cheapness, and therefore the reform must have been so styled from selfish motives.

THE DISTILLERS' AND COWFEEDERS' TRUST.

THIS combination, representing a vast capital and a trade which notoriously affects a very large proportion of the population, dates only from 1887, but the course of the trade is well worthy of notice before that date as furnishing much relevant material bearing on the economic significance of combinations. Of course, we have no concern with any moral or social problems arising out of the properties of alcohol excepting so far as these properties, by influencing the minds of legislators, tend to promote enactments which must modify the state of the market. A tax of 20 cents per gallon was imposed on spirits by the United States Government on 1st July, 1862, with a view to raising a war revenue. Within two years the tax was trebled, and on 1st January, 1865, it stood at two dollars per gallon. The successive additions to the rate of taxation were never retrospective, and consequently on each occasion an opportunity was offered of rushing new supplies into the market so as to escape the new tax, while at the same time the retail price was advancing. The

excitement was intense; new distilleries were started and worked at their full capacity, and when the speculation had ceased there was not only an enormous stock on hand, but a productive capacity vastly in excess of the normal demand. Much of the surplus stock was "unloaded" by means of devices so fraudulent that whisky often sold at this time for less than the amount of the tax. The dislocation of the market was aggravated by the fact that, owing to the advanced price, alcohol was being superseded in many of its domestic and trade uses; and, although the excise duty was reduced after the war, the demand for alcohol for such purposes did not revive. After a period of depression, during which the distillers north of the Ohio agreed to limit their production to two-fifths, another boom set in owing to a brisk export trade, which supplied the deficiency in the European crops. In 1879-80-81, the export of spirits averaged nearly 16,000,000 gallons a year, whereas in 1888 it reached only 1,500,000 gallons. When good crops in Europe were simultaneous with bad crops in America the bottom dropped out of this export trade, and the American distilleries had to face a market which demanded only a fourth part of what they could produce. In 1881, a pool was formed for the purpose of levying an assessment sufficient to defray the loss on the exportations of a certain quantity of spirit, thus relieving the stagnation of the American market. This plan was not entirely unsuccessful, but the pool was repeatedly broken and re-established, the policy adopted wavering between the simple limitation of output, the closing and compensating of selected distilleries, and the provision of an export fund for relieving the market. In 1887, a trust was formed out of the membership of the former pool, on the model of the Standard Oil Company. Any company in the pool wishing to enter the trust was admitted on condition that the individual shareholders should assign a majority of the shares to a body of nine trustees, receiving in exchange trust certificates corresponding as nearly as possible with the actual cash value of the property taken over. As a matter of fact, however, the nominal value of trust certificates is generally very high, in the present case two or three times the true value. Meetings of certificate-holders were to take place annually, or oftener if demanded by holders of one-third of the total value of the stock. The duties of the trustees, as the shareholders of the various distilleries, were to appoint competent officers for each concern, to close or open the distilleries according to the state of the market, and to purchase competing distilleries should that course appear advisable. From the first, the trust took such a hold of the market that exportation at a loss became unnecessary. Instead of working eighty distilleries at irregular intervals, and with limited output, it was found possible to meet the utmost demand with twelve establishments. These were selected according to location, with a view to economising carriage. It is doubtless premature to pronounce on the success of this organisation at present, but it must be noted that it produces from 80 to 85 per cent of the total spirit in the American market. There is still a margin here for active competition and pressure, and therefore it is hardly probable that abnormal profits will be enjoyed. The coalminers and coopers who work for the trust are said to be loud in praise of the good treatment they have received—treatment which was prevented by the previous fierce competition. The president of the trust, in reply to such compliments, explains that they believe in "the principle of

intelligent co-operation," and therefore, while declining to pose as benefactors, they endeavour to pay the highest wages possible. It is not easy to estimate the true profits realised by the trust, because we do not know its real capital; but, assuming the nominal capital to be three times the cash value of the properties, the dividend produced during the trust's first year would be nearly equivalent to 12 per cent.

THE MICHIGAN SALT ASSOCIATION.

IN 1876, this combination, taking the name of an inferior organisation, started into being with such overwhelming strength that from the outset 85 per cent of the salt product of that State was under its influence. It was to continue only for five years, but on the expiry of each term it has been immediately reconstituted, without any real change in its methods. Its articles provided that the board of management should be nineteen in number, not more than one to belong to the same firm or manufactory. All shareholders were to be salt manufacturers, and the number of each member's shares was not to exceed one share for every barrel of the average daily capacity of his manufactory. Every year the association enters into a new contract with each member, whereby he pledges himself to make salt only for the association, and of the best quality ordinarily manufactured by him; but no restriction on the manufacture "at any and all times" is imposed, and even if the contract be violated by a sale to an outsider the offence is expiated by a fine of 10 cents on each barrel so disposed of, while the original contract still subsists. Should approved salt lie unsold for a time, the association advances money on it, and charges the firm a fair rate of interest. So soon as approved the salt belongs to the association, though the manufacturer is still responsible for its safe custody and delivery. The noteworthy fact that no provision is made for closing a factory, as in many other combinations, admits of a simple explanation. Saltworks are often run in connection with saw mills, the slabs and sawdust from the mills being used for barrels and fuel. Peculiar inconvenience would therefore result from compulsory stoppage of the saltworks, as no probable rise in price would compensate for the disorganisation of the combined works. It is clear, therefore, that we have not in this case to deal with so powerful and dangerous a body as those which claim to absolutely control the supply. All the sales of the association are reported monthly to each member. It is interesting to note that the quality of salt is considered to be a matter worthy of the interference of the State, which accordingly appoints inspectors, by whom each salt factory is said to be inspected *daily*. The results of this inspection are said to have been noticeably advantageous, and some credit is claimed by the manufacturers—*i.e.*, the association—for having promoted it. In considering the course of prices after the formation of the association, we must endeavour to allow due weight to the plea of economies resulting from more systematic distribution. Between 1886 and 1887, however, a contest occurred between the association and some outsiders, which demonstrates pretty convincingly what the tendency of the combination was. Throughout 1886, and until August, 1887, the course of prices had tended uniformly downwards, the range being from 72 cents a barrel to 50 cents. At this stage a majority of the outsiders entered the "ring," with the result that the prices quoted for the next four months were 57, 58, 60, and 62 cents.

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It cannot be alleged that the consequences of the manipulation of this necessary commodity have as yet reached to alarming dimensions ; still we cannot forget that it has been seized on, even on this side of the Atlantic, as an article specially suitable for such devices. The explanation seems to be that salt-producing territory is limited, and therefore the members of the trade are more easily got at with a view to the formation of alliances. When, however, the attempt to create a real monopoly is fairly compassed, it will probably be found that independent sources of supply will be readily discovered and worked long before the power of the monopolists becomes actually oppressive, though doubtless in the meantime handsome profits will be realised. The suggestion of State control over the trade, which has emanated from very respectable quarters, is not merely premature but actually less excusable than in the case of certain other great industries with which there is little disposition to meddle.

STANDARD ENVELOPE COMPANY.

THIS is a Massachusetts corporation with a capital of 5,100 dollars, and existing since 1887. It is not, of course, a manufacturing society, but simply a combination for the purpose of securing a uniform price for a certain style of envelopes. About half the entire production of this class of envelopes in the United States proceeds from the members of this company. It is not at first sight apparent for what purpose a separate company of this kind could have been established ; the only object being to maintain a uniform price, so that there should be less trouble in selling, and so that the promoters "might make a little money," it would seem that a treaty, or agreement, among the various manufacturers should have been sufficient. It will be seen, however, that from the promoters' point of view the new company provided very useful machinery. An agreement is entered into and periodically renewed, whereby the individual firms pledge themselves to render a full and true account of all the trade done by them monthly, and to pay a certain varying tax to the company in proportion to the number of envelopes produced. Further, as the company has a contract with certain manufacturers of machinery to take twenty-four envelope machines per annum (the maker agreeing to limit his production to that number), the individual firms pledged themselves to pay the contract price for such machines as might be assigned to them under a penalty of 500 dollars for each machine declined. Firms which were producing largely would pay a high contribution to the funds of the company, and any surplus over necessary expenses was returned as dividend. In two cases the company, or individuals acting virtually on the company's behalf, bought up factories or plants in order to "prevent trouble hereafter." One of these purchases was effected avowedly for the purpose of preventing competition, and in the other instance the plant of a bankrupt concern was acquired and distributed among the members of the company "so that no one else should buy it." Another restrictive contract bearing on machinery was entered into with a machine builder, who bound himself for five years not to "manufacture, repair, or furnish any parts of the machinery to manufacturers except for the parties or members of the Standard Envelope Company." The desire to "make a little money" appears to have been gratified, even according to the confession of the managers of the scheme. They

profess to "have increased the quality of the envelopes from 5 to 8 per cent, and increased the price about 15 per cent." And on this ground, although it is not easy to follow their reasoning, they claim to be looked upon as public benefactors. It must be remembered, however, that they have to compete with a very powerful opponent in the United States Government, which manufactures vast quantities of stamped envelopes, and is able to do so at a very moderate price. The envelope trust, by the mouth of one of its most influential men, ventures to denounce it as "a shame that the United States manufacture envelopes."

THE STANDARD OIL TRUST.

BEING the most famous, and probably the largest, of all such organisations, the Standard Oil Trust will require somewhat detailed treatment. The prevailing beliefs, which to a large extent are well founded, concerning the trust's behaviour towards competitors, and especially concerning its dexterous monopolising of the means of transport, have tended more than any other cause to create and arouse the suspicion and distrust which is so widely expressed towards all commercial amalgamations.

It is well known that the production of petroleum has increased of late years with almost incredible rapidity, and as the field of production is ever widening, and the competition of Russia, for example, is becoming daily more serious, it is by no means impossible that this very abundance may do much to solve the trust question so far as this commodity is concerned. The world's consumption of American crude oil amounted in 1887 to 1,118,342,022 gallons, and in 1861 to 69,305,586 gallons. The works under control of the trust have a capacity equal to the entire product, but, being limited to the Eastern markets, they actually enjoy no more than 75 per cent of the entire trade. The enormous widening of the field of production is a factor which must not be left out of sight for a moment, as it amounts to a natural influence in favour of cheapness, for which artificial contrivances are apt to claim credit.

On the 2nd of January, 1882, the Standard Oil Trust was formed by a fusion of the interests of some forty incorporated companies and several wealthy individuals. The position of the individuals thus embraced in the agreement was simply that they should make over certain scheduled properties to the "Standard Oil Company" of their respective States, such companies to be incorporated as soon as possible after the date of the trust deed. By a supplementary treaty, however, it was agreed to delay, at the discretion of the trustees, the transfer of such properties to the new companies, and meantime that the trustees should hold the shares in trust. The salaries of the trustees, as provided by the original trust deed, were not to exceed 30,000 dollars for the president, and 25,000 dollars for each of his eight colleagues—being in all 230,000 dollars, or £46,000. The trustees are required to exercise supervision over all the companies whose shares are held in the trust, and they are empowered to appoint themselves to any offices connected with the companies. Appointments not filled by the holders of certificates, or by the trustees, form the patronage of the president of the trust. The original capital of the trust was fixed at 70,000,000 dollars, on which an average dividend of $13\frac{1}{4}$ per cent has been earned. The capital has since been raised to 90,000,000 dollars by the absorption of new concerns, and in

the market the trust certificates change hands at a rate 50 per cent higher still. The value of the concern may, therefore, be estimated at nearly 150,000,000 dollars. The dangers attending on such vast moneyed powers are sufficiently obvious; but it is apparently hoped to mitigate the severity of hostile criticism by mentioning that hundreds of the trust's own employés are now holders of its certificates.

For many years before the formation of the *trust* there had existed a *Standard Oil Company* of Ohio, with a capital of 3,500,000 dollars. This company manifested some fighting proclivities, contending specially with different railways over special terms, and covenanting as to the division of the traffic. Such discrimination, however, is said to have been hampered, if not abolished, by the recent Inter-State Commerce Act.

Notwithstanding the notoriety which this trust has attained, it is very difficult to point with confidence to any actual mischief that it appears to have wrought. Leaving out of sight the social policy of such combinations, we must admit that the Standard Oil Trust is one which is associated with notable benefits to the public. The margin between the prices of crude and refined oil has pretty steadily narrowed, showing that the manipulation of the oil is less costly. The economies said to have been introduced into the processes are original and important. One of these is an extensive system of pipe lines, through which oil is pumped instead of being conveyed, at great cost, by rail or water. A purchaser, therefore, does not generally stipulate for a particular consignment of oil, but on producing his certificate of quantity, and paying the fixed pipe-line fee, he receives the specified quantity from the most convenient station. Minor details connected with the business have also been greatly improved. The manufacture of cans and barrels, the cleansing of the oil so as to prevent explosions, the manufacture of special wicks—all these improvements have redounded to the credit of the trust and to the public convenience. Considering the very exceptional position of the petroleum combination, it may be desirable to give detailed information concerning the course of the trade during the trust's operations. If this is a crucial instance of the working of a trust, as we may safely assume in view of the fact that for about ten years the Standard Oil Trust has been practically free from competition, it behoves us to be exceptionally careful, lest, by a partial survey of the facts, we do less than justice to the case of the trust. In the first instance, it must be confessed that the claim put forward in favour of the trusts, that they tend to diffuse improvements of method throughout an entire trade, is in this instance perfectly justified. In strict competition, or in an effort by one manufacturer to control a market, the effort would be in the direction of secrecy and privilege in regard to all new discoveries. A vast improvement in the conduct of the oil trade, viz., the system of pipe lines, has effected an almost incalculable economy in transport. Two of these lines which enter New York are capable of bringing to the city 25,000 barrels per day, and the cost of doing so is said to be about one-third that of the old method of carriage. The use of these pipe lines must have caused a serious restriction in the use of barrels; and partly for this reason, perhaps, and partly because they are manufactured by the trust for its own use, the cost of barrels has been reduced 47 per cent. The tin cans and wooden cases needed by the trust have been the objects of similar reductions, amounting over the vast

extent of the trust's business to very considerable sums. During the period 1871 to 1887, the price of refined oil per gallon fell from $24\frac{1}{4}$ cents to $6\frac{3}{4}$ cents. This great change was partly due to the fall of the price of crude oil from $10\frac{1}{2}$ cents to $1\frac{1}{2}$ cents. But it is clear that other causes must have been at work, since the cost of manipulating the oil fell from $13\frac{3}{4}$ cents to $5\frac{1}{4}$ cents; and these other causes were the pipe lines, which brought down the expense of transport to one-third, the cheaper manufacture of cans and barrels, and, to some extent, the improved organisation of the trade. About 30,000,000 dollars of the trust's capital is said to be embodied in the pipe-line companies which convey the oil, it being obviously desirable in the interests of the monopoly to have control of the means of transport.

It is a notorious fact that on most American railways fraudulent compacts have been entered into whereby the nominal freights supposed to be charged have been substantially modified in favour of certain shippers of goods, and the benefit shared by the directors of the railway. But obviously such a contrivance would be immensely more effective if it could be applied, in regard to particular goods, by one single compact covering all the main lines. This was the secret of the Standard Oil Trust, and to a large extent explains its boasted economies. The transport of petroleum was by such an arrangement rendered profitable at the same time to the railway managers and to the trust, and in this way an effective monopoly was secured. By controlling transport, both on rail and through pipes, the trust obtained exclusive mastery of the entire industry.

Notwithstanding the fact that the trust appears to have made a moderate use of its terrific power, it is easy to show that it has realised enormous accumulations. The 90,000,000 dollars now constituting its capital consist mainly of profits and absorptions of new members. In the course of litigation it has been testified that the trust received at different times discounts of 1 dollar, 50 cents, 65 cents, and in some cases an extra commission of $22\frac{1}{2}$ cents per barrel. Calculating at the lowest of these rates on an output of 16,000 barrels per day, we reach for a year of 300 days the enormous total of 2,400,000 dollars.

The vast power exercised by such a body as this may be measured by comparison with the largest proposals of Socialists. Among all those who look doubtfully or critically upon the Socialistic method there would be perfect unanimity as to the magnitude of a scheme for nationalising industry, and the inevitable risks attendant upon it. Now, it is precisely this tremendous task that the Standard Oil Trust has undertaken, thus showing itself to be, so far, a greater power than the State itself. It has actually accomplished the nationalisation of an industry, the very feat which is generally considered to overtask the energies of the organised community; but, in doing so, it of course eliminates all the benevolent and reforming tendencies which are latent in the schemes of Socialists, however crude and impracticable they may seem.

TENDENCIES OF TRUSTS.

IN taking a general survey of the facts we have marshalled, it must be confessed that we meet with various phases of the tendency toward combination, and therefore we must not hastily involve them all in one common condemnation. There are not only differences of method and machinery, but even of intention and results. The

milk exchange, which is of considerable importance as concerning an article of universal demand, is in appearance neither ring, nor trust, nor syndicate, since it has nothing to sell to the public ; but, in effectively fixing the price at which milk is to be purchased from the farmers, it appears capable of working much mischief and injustice, solely to serve its own selfish interests. Several of the arrangements described were entered into, as their promoters cynically confess, in the hope of making a little money ; and to that end the most objectionable means of fines and boycotting have been ruthlessly employed. Now, in cases of this kind there is a distinct interference with the social rights of the individual—and that individual one who, from the nature of the case, is anxious to serve the public by cheapening production. The most ardent advocate of freedom of combination can hardly fail to admit that here there is risk of violating liberty in the opposite direction, viz., the liberty of remaining a free agent outside of the combination. It is a serious inconvenience in this discussion that, owing to a want of familiarity with the ideas presented, there is some indefiniteness and uncertainty in the nomenclature. The word “trust,” although tolerably free from ambiguity, is most unfortunately misapplied when it receives so unpleasant a connotation. Trusts and trusteeships are useful and legal institutions, which should not be brought into evil odour by association with questionable transactions. However this may be, the word “trust” implies for our immediate purpose a contract, whereby the management of several business concerns is surrendered to a body of trustees, who in their turn issue certificates to show the amount of separate interests involved. The trust deed may be executed by the corporations or companies thus amalgamated, as in the case of the Sugar Refineries Company, or by the individuals composing the consenting companies, as in the case of the Standard Oil Trust—a distinction which has been held to possess a serious legal significance. The dubious interpretation of these names is indicated by the fact that some trust officials have been eager to repudiate any connection with combinations, while others, proud of taking part in combinations, manifested a nervous dread of being supposed parties to a trust. Between “rings” and “syndicates,” again, it is by no means easy to draw a line, but the latter appears to be the vaguer, and therefore less offensive, term, being applicable to any private method of subscribing capital ; while “ring” distinctly suggests an alliance, or union, among several concerns for mutual advantage.

It is when we reach the highest stage of the “trust” proper that our inferences become less confident, our condemnation more guarded ; for, whatever the dangers, whatever the potential mischief lurking in such arrangements, it cannot be denied that they place the business they undertake on a new footing, which may produce real economies and improvements. It is difficult to see how they can be unreservedly condemned by any who respect what is styled the old economy. The law of equal liberty and free competition, the law which limits one man’s action only by the positive rights of his neighbours, can say nothing against the union of several concerns in one with a view to cheapening production. Nay, it might even declare the inexpediency of restraining the still more offensive behaviour of those who avowedly enter into a conspiracy to raise prices, and enforce the orders of the “ring” by means of fine and boycotting. It has been gravely proclaimed, and almost

universally accepted, that society can never rest on a healthier basis, can never attain more real prosperity, than when each individual citizen is free to "pursue happiness" in his own way. This implies that none is so acting as to restrain his neighbour from that pursuit, yet it by no means implies that practical freedom is absolute and universal. Every avenue to wealth may be open to a man, and yet he may remain miserably poor; the free use of his muscles and his skill may be permitted him, and yet he may find no opportunity; while he is coming, another steppeth down before him. New inventions and discoveries, however useful to the nations in the end, are ever attended by the lamentations of those whom they supersede. Adopting this line of reasoning, how shall we hastily pronounce the "trust" to be anything but a more refined and elaborated commercial engine than we have known before, possibly inconvenient to some at the outset, but in the end rendering good service?

It did not require the invention of "trusts" to show us how, under a régime of freedom, the market may be manipulated or cornered. An ingenious speculator, who is willing to run any risk, may, even without large capital, do infinite mischief by his bargains for "futures." A well-known manufacturing house in a special line will dictate to the wholesale merchants the minimum price at which their products shall be offered to retailers. No combination is necessary for such a purpose, and when a combination does exist it is often of a very limited and informal character. The maker with a reputation is able, in fact, to charge something for his reputation, and the public regard the extra payment as a kind of insurance against risk. The rival manufacturer may be equally efficient, but who will take the trouble to give him a fair trial? Taking the most charitable view possible of the attitude of these leaders of the market, we may consent to accept their dictatorial office as the deferred reward of exceptional merit—merit which constitutes a natural monopoly, similar to that of a fine voice or a large brain. Exceptional natural endowments may command enormous emolument without arousing either wonder or jealousy. The case is altered when we have to deal with artificial monopolies, and the politics of the day after to-morrow will very largely consist of a competition between rival modes of restraining such monopolies in the interests of the community. In this view it is of the first importance to bear in mind that the most notable of all the huge transatlantic combinations took their origin not in the fair fight of commercial competition, but in the temptations springing from the possession of a monopoly created by the State. The Standard Oil Company, for example, is said to owe all its accumulated wealth to unjust railway discrimination. Had railway management been scrupulously pure, had corruption never attacked the legislator and the judge, the trust would never have attained its present dangerous dimensions. As far as it goes, this discovery is reassuring. It is no new danger that is revealed to us in the possibility of preferential rates, and other abuses of railway management. In that direction, at least, our eyes are already open, and happily there are no two opinions as to the need of rigidly confining the railway companies within their proper sphere. They are of necessity endowed with special privileges, and therefore their rights of property must be conditional on the discharge of their public function. The time may not be ripe for State administration, but if a vigilant superintendence of railway management will avail

to safeguard our country from these peculiar complications, then our danger cannot be considered imminent. Another encouraging circumstance is to be found in our dogged attachment to the principle of free trade. Not only will this sentiment encourage us to resist the first encroachment of artificial contrivances intended to restrain trade, but the exercise of freedom will furnish a most practical check on the operations of any rings which may come into being.

MORAL ASPECTS OF TRUSTS.

THE moral influence of rings and trusts cannot fail to be injurious throughout the world of commerce. When there is a distinct departure from the straight path of honest dealing, and of compassing success by sheer excellence, there is always an approximation, more or less, to the tactics and unscrupulousness of the gambler. Worthy people have argued that gambling is not mischievous so long as the losses do not exceed the amount you can afford to pay for your amusement. They forget that this apology does not meet the contingency of winning, and before the gambler can claim our approbation it must be shown that he is morally entitled to appropriate money which he has not earned. It is no excuse to say that in this pushing, striving age the yearning for wealth must always mean a desire for unearned profit. Such a desire, however common, indicates real moral deterioration; and hence it must happen that the trusts, in encouraging secrecy and treachery, will injuriously affect the public conscience, for, whatever may be the range of prices, the object of the trust ever is to exact a toll on the goods passing under its manipulation—in short, to sweat the profits a little for its own advantage. Between the British and the American attitude towards commercial combinations there will probably be found a very marked distinction, although it is not improbable that the course of events may conduce in the end to the adoption of similar policies. Meantime, however, among our American cousins there is evidently, along with a disposition to grumble at the tendencies of the movement, a deep-seated admiration for the originality and genius which have created such colossal machinery. Every American keeps one eye on the patent office, and the theory of the trust is not unworthy of comparison with many profitable mechanical devices. Admiration is not, however, the uppermost feeling in the mind of John Bull. He can perceive certain inconvenient results, but, being possessed of little mental alertness, he is not sure of the source from which his distress is derived; therefore, he treats the matter with contemptuous indifference, not condoning the trick on account of its cleverness, but cherishing an optimistic belief in its ultimate harmlessness just because he cannot see what else to do. Nevertheless, it might be ill for a speculator who should touch the Englishman on a tender point, for, if he were once convinced that the trust is a public evil, his method of dealing with it would be short and easy.

COMPANIES AND TRUSTS.

THE lamentable misapplication of the word "trust" is apt to blind us to its natural significance, to assume that we discern a trust where there is none, to miss its most serious characteristics even when they are brought most obviously before our attention. The greatest and most solemn of lawful trusts is that which is constituted

by a free people in giving their confidence, under certain conditions, to a governing body. We all admit the theory of Government responsibility in a democratic country, but in practice we are not quick to resent the repudiation of any such condition, still less to attach to State officialism any of the sacredness which invests a trusteeship of the property of the widow or orphan; yet it is the State, acting in its responsible and representative character, that enforces the solemn obligations of trusteeship as between private citizens. Now, when we go a step further and find the State constituting by its authority public companies, which require some measure of official sanction for the work they are to undertake, it is evident that here something is being conferred, and that the State may properly look for a *quid pro quo*. On closer investigation, we see that the claim of the State may reasonably extend to the full maintenance of the rights of the community, as well as those of the members of the company. Latterly, the rights of the community have emerged somewhat more distinctly into view, and the theory of private contract tends to fall into disrepute. Whatever the power conferred by incorporation, it must be due to the community at large, and therefore can never be treated as spent or purchasable. May we not further insist that trust agreements, like the constitutions of public companies, ought to be made known to the general community?

The relations between the company and its shareholders are also of a trust description, and therefore, by analogy, should come under regular scrutiny. This is specially needful when we consider the enormous power gathered by a successful company, owing to its perpetuity. Deaths and other changes may occur, but the company is superior to any or all of its individual members. The election of directors is commonly viewed as the voluntary devolution of the members' power upon the board, but this is uniformly a perfunctory proceeding, and the directors are, and claim to be, masters of the situation. If only moderate dividends are received, there is little chance of a revolt of members against the most dictatorial board; the result being, according to American experience, that in too many cases, after the moderate dividend is forthcoming, huge accumulations of plunder find their way into the pockets of the managers.

The views which prevailed when industry was entirely in private hands still lead us to attribute a private character to bodies which discharge what are practically public functions. Yet the mere accident that the supply of gas is conducted in one town by the municipality, in another by shareholders, cannot alter the public character of the service rendered. Of the two functions of the State toward the companies, that of protecting the interests of the community necessarily transcends in importance that of safeguarding the rights of the shareholders; yet, in both cases, we must keep in view the reality of trust relations. If we are mindful of this condition we cannot fail to condemn all secret compacts which may be the means of sacrificing the interests both of the public and of the shareholders. It is matter of notoriety that railway managers, for example, have by secret contrivances diverted large sums of profit from the shareholders' pockets into their own. And when the same plotters enter into a compact for repressing one factory and encouraging another, we cannot doubt that, in some way or other, the public must defray the cost. It need only be

added that the profits derived by a company from the exercise of the functions conferred by the State must be regarded as compensation for the performance of certain duties.

THE INTER-STATE COMMERCE COMMISSION.

THIS is a new institution, partaking, to some extent, of the nature of a court, and created for the purpose of controlling the rates and charges of common carriers in the United States. It appears, however, to lack the power to punish witnesses for contemptuous silence, and therefore must be seriously hampered in its investigations. In a case before this commission it was elicited that a certain railway had been exercising discrimination in favour of two companies belonging to the Standard Oil Trust. They were allowed to use tank cars when their competitors were obliged to content themselves with barrels, and the freight on the contents of a tank was proportionately lower than that on a barrel. They were permitted, by studied neglect, to use tanks of varying capacity, though never containing less than the quantity paid for. Such frauds are said to have become quite common from the desire to evade the provisions of the Inter-State Commerce Act. The weight or quantity of goods transmitted is underestimated by the sender, sometimes simply for the purpose of cheating the railway, sometimes in collusion with the railway officials for the purpose of defeating a rival line. Another peculiar arrangement in connection with the transport of oil was the employment of the tank cars on their return journey for conveying cottonseed oil at freights which, in the opinion of the commissioners, must have been absolutely profitless. But, although this mystery has not been openly solved, we need only assume that by a secret treaty between the two oil trusts and the railway it is provided that, while the freights payable to the railway shall be kept low, a handsome rate of hire shall be paid to the Standard Oil Trust for the use of the tanks.

MODERN PHASES OF COMPETITION.

FROM the standpoint of economic theory the most interesting feature of trade combinations is the modification they have effected in the old doctrine that capital, like water, finds its level, flowing freely to the points where the greatest profit is to be won. It is obvious that a limitation of the product which is to be offered for sale checks the growth of a prosperous industry, and prevents the possible flow of fresh capital into it. It makes excessive demands on other dependent industries, and thus causes new contentions, while old ruptures, viz., those between the members of the *same* group, are healed by common interest.

It has been pointed out with much force that the general decline of prices has greatly affected those industries in which combinations had apparently done away with competition, or where, more correctly speaking, competition had become latent. Cut nails, for example, were, in 1884, 12 per cent cheaper in the United States than ever before, and steel rails 39 per cent. In 1883, the Western Nail Association ordered several suspensions of work, yet one-half of the enormous increase of production occurring that year was to be found in the west. Even when relying on a natural or artificial monopoly—as in the coal trade and in transport—combinations

are apt to break down through disagreements. The wall-paper combination, formed in 1880, was at one time so powerful that it could bribe one maker into idleness with so large a sum as 20,000 dollars a year. The substantial fine of 1,000 dollars was inflicted on parties guilty of underselling, yet one of these preferred to pay the fine ten times over in one year rather than stick to his compact. The policy of bribing manufacturers into idleness ultimately had the result of bringing new capital into the business, and both production and prices became quite uncontrollable.

In arguing theoretically concerning the tendencies of large commercial organisations, much danger is run by confining the treatment to generalities, and by insinuating hypothetically what it might be dangerous to affirm directly. One of the stock arguments in favour of the trust is that its only crime is bigness, and this means success; therefore, to condemn it implies the removal of all incentive to effort, and thus the charge of interfering with competition is hurled back upon those who advanced it. Now, it is, of course, notorious that all kinds of business—whether of commerce or manufacture—tend now towards a huge scale of operations. The small shopkeeper is doomed not so much by the store as by the whole stress of market competition. It is a great advantage, indirectly, that this result has in many parts of the country taken the form of distributive co-operation; but, even had the store never been heard of, the universal providers and the cutting grocers, aided by the parcel post, would have effectively squeezed the humble distributor. However deeply we may sympathise with the individual sufferer, we can only say that society cannot tolerate a costly agent when a cheaper one is available. The survival of the fittest is not to be condemned when the “fitness” is really of a kind that works for good. Shallow critics sometimes complain that the closing of the small shops helps to glut the labour market; but what is this but a confession that those whose services are no longer required must offer them elsewhere? A small shopkeeper may, even with some satisfaction, exchange his risks and anxieties for small steady wage, and a petty manufacturer may receive a larger income as a manager than when working for himself.

RINGS AND TARIFFS.

THERE is a very famous, and in many eyes highly reputable, system which partakes very largely of the nature of a trade “ring,” and that is the protective tariff. In a country which permits free importation of a certain commodity, let us imagine the establishment of a powerful “ring” for maintaining prices. This “ring” discounts any whose conduct favours cheapness, it inflicts severe penalties on its own members should they prove unfaithful to the compact, and for a time at least extorts a substantial tribute from the pockets of the consumer. How does this differ from the operation of a customs duty? The contrast is on the whole, perhaps, rather unfavourable to the latter, since the collection of Government revenues is notoriously costly, and the burden once imposed is with difficulty shaken off. But in both cases there is the imposition of artificially high prices, and consequently more or less restriction of consumption; in both cases a favoured few are aggrandised at the expense of the multitude; and in both cases the mischief done extends and ramifies far beyond its original boundaries. It must be added, in particular, that the restrictive

tendencies of the tariff favour the creation of "trusts" among the protected industries—a fact which is in itself the most delicious of satires—for what is the purpose of the protective tariff but the encouragement of infant industries, or, to use a favourite argument of American orators, to save our workmen from competition with the pauper labour of Europe? Yet, by the very act of thus warding off foreign competition, powerful organisations are called into being whose avowed purpose is to check the growth of industry and to further the interests of capital.

Those, therefore, who are disposed to justify, or at least condone, the enforcement of a protective tariff, must be somewhat hard pressed to make out a case against combinations. Logically, there is complete harmony between them. In the absence of tariff restrictions, some of the most tyrannical of American rings would see their power promptly disappear; and both rings and tariffs are most oppressive in their action towards the humbler classes of society.

MONOPOLIES AND SOCIALISM.

SOCIALISTIC writers often manifest great glee over the agglomeration of industries, and especially over the formation of trade combinations. Their reason is, that the public will learn the meaning and methods of Socialism by watching the effects of business concentration, and that when the Social Republic arrives the huge monopolies will be more readily taken over by the State than the large private concerns. Should this tendency, however, be recognised by the public, as it must be if so obvious as it is described, it will receive a decisive check long before the danger becomes imminent. Whatever revolutionary Socialism may have to say for itself, it will not prove convincing to the average British citizen. It is not his nature to undertake extensive changes, however logical, in accordance with a preconceived plan. Isolated acts, which logically involve the principles of Socialism, may be permitted from time to time in a spirit of opportunism; and the problem of trusts and syndicates, should it assume urgent importance, will be dealt with piecemeal long before Socialism embodies itself in practical politics.

CO-OPERATION THE TRUE REMEDY.

SUPERFICIALLY examined, the growing intensity of competition in trade and manufactures appears to point in the opposite direction from the increase of co-operative agencies. Co-operators are very fond of vaguely deprecating competition, and treat with contempt its old and recognised claim to confidence; yet, at the same time, they—or at least some of their trusted leaders—denounce the device of the syndicate as anti-social and mischievous just because it aims at dispensing with competition altogether. The successful store is in truth an embodied satire upon certain features of competition, for it owes a large part of its success to the practice of economies, which are necessarily beyond the reach of competitive establishments. Trade rivals may cut prices as fine as they please, but there are wasteful expenses inherent in the competitive system from which they cannot escape. By getting rid of these the store saves much of the friction which checks the ordinary trade machinery. An agreement to buy in common from one another for mutual advantage warns the profit-seeking competitor off our premises; but while within their own sphere the

co-operators thus succeed in modifying or banishing competition, yet it must be confessed that, in the commercial world, they are at the same time carrying on a most active competition. In fact, the unique methods of the store correspond precisely to the increased stress which the course of events would have produced if association had never been thought of. In a higher sphere the co-operative wholesale societies are competitors also, relying on a mutual interest being established between the members of their federations just such as there is, or should be, among the members of a store. The true theory, however, of the relations between competition and monopoly may be framed with the greatest ease, whatever the stern difficulties which may confront us when we attempt its practical realisation. It is right to overcome the wasteful friction of competition by means of associated effort: it is always dangerous, and may be disastrous, to dismiss competition when association is not ready to take its place. Circumstances may not be ripe for a national or municipal monopoly in a particular article or function, and in that case the community cannot dispense with the protection of competition, in spite of all its drawbacks. On the other hand, the artificial encouragement of competition is likely to increase concentration. The Inter-State Commerce Act prohibited railway pooling, and at the present moment (October, 1889) public attention in the United States is engrossed by a huge scheme of railway amalgamation.

Ugly as the more elaborate developments of the "trust" may appear, they are, after all, only commonplace commercial warfare writ large. When the better side of our nature is uppermost, when in the realms of poetry or art or literature we can for a while forget the sordid associations of mundane affairs, we are able to imagine a social state of harmony and equity in which the law of righteousness supersedes all other law. The very thought of such contrivances as rings and syndicates would float across the field of mental vision like a black cloud heavy with approaching doom. But when we examine these same contrivances as men of the world, when we set the cruelties we know beside the cruelties we fear, then we are fain to confess that, after all, there is not much to choose between them. In spite of all that may be done to confuse the issues, the ringing of the market is a manœuvre naturally suggesting itself as the goal of unrestricted competition; and although, as we have seen, the public mischief wrought by such agencies may be grossly exaggerated, yet it is undeniable that they are the embodiments of an evil disposition. They are most emphatically anti-social in principle and in tendency. A favourite illustration of the monopolising spirit is found in the supposition that some speculator corners the world's immediate supply of a drug which is the only known remedy for a common disease. Knowing that his action is causing frequent deaths in all parts of the world, he nevertheless gloats over the enormous profits to be realised when he has held his stocks as long as is possible with safety. This is, of course, an extreme case; but the truth of a doctrine may be most clearly manifested in the extreme cases. The inevitable tendency of the mutual hostility inspiring modern society being thus recognised as entirely mischievous, on whom does the duty devolve of exposing the causes of the evil and of indicating the remedy, if remedy there be? We answer, unhesitatingly, that this is the obvious function of co-operators, and that none but co-operators can speak effectively, or to the purpose. At every point

co-operation meets the syndicate, supplying every alleged want that calls the syndicate into existence, and at the same time diverting the natural enthusiasm of its members from selfish to social aims. If the trade conditions of the day require that operations be conducted on a large scale, there is no more thorough means of doing so than by accumulating the capital of the masses. If it is desired to make new inventions as widely available as possible, to introduce economies into production or administration, there can be no readier means of securing these objects than by uniting all interested parties in a mutual alliance. Instead, therefore, of a combination tainted at least with grave suspicion of unworthy motives, an organisation would be secured capable of serving every useful purpose, and at the same time incapable of being so far wrested from its purpose as to favour the schemes of a few speculators at the expense of the general community.

It is not desirable, especially in a country devoted to the principle of free trade, to impose, prematurely, legislative checks upon commercial combinations such as have been adopted in the States of Missouri, Kansas, Texas, and Michigan. Calmly and dispassionately investigating the phenomenon, we shall be enabled to reach the conclusion that rings are not manifestations of disease calling for specific treatment or the surgeon's knife, but merely symptoms of a *malaise* in the world of commerce, which may be expected to grow steadily towards a crisis. The true policy, therefore, would be to attack the roots, not the branches. The promoters of the syndicate may, within the scope of their ordinary business, be honest and zealous enough; but, nevertheless, the machinery itself, looked at from every standpoint, must be heartily condemned. It may appear fanciful to lay such stress upon the distinction between the man who wages fierce commercial war against a trade rival and one who is carrying on a similar struggle against the whole body of his friends and neighbours. We can only reply that society must condemn with peculiar emphasis, even if no further active measures be adopted, all treaties or agreements which, in the ordinary course of events, would prove hostile to the rights of the citizen. The industrial classes in particular have a vital interest in such matters, since the concentration of industry by killing the natural competition among employers must operate toward a reduction of wages. How deeply we must deplore the comparative weakness of co-operators when the time comes for preaching to the nation! Co-operators seem to have wonderful success in dealing with the engagement of the hour, and to take, or desire, no part whatever in any public agitation. This disposition is meantime prudent and convenient, but when heroic action becomes necessary we may find that our influence and our energy are not equal to the effort. Nevertheless, the opportunity should not be lost, when rings and their mischievous consequences are before the public mind, of proclaiming the healing virtues of association. For trickery and treachery we must substitute mutual dependence; selfish greed must yield to equity and frankness; monopolies, if permissible at all, must be in the hands of those who produce the profit. No half measures will be of any avail. We must look beyond our immediate surroundings, and consider the needs of the future. Then it will become clear that the real significance of "rings, trusts, and syndicates" is as an object lesson for enforcing the value and importance of co-operation.

SPELLING REFORM AND PHONOGRAPHY.

BY HENRY PITMAN.

“**A** S EASY AS A B C” is a saying of equivocal meaning. Learning our letters is easy, but spelling words with them is one of the most difficult of human attainments. A dozen sounds in the English language have no alphabetic signs; hence the confusion in spelling arising from the same letter representing different sounds. Reading and writing is, consequently, almost as puzzling as musical notation would be if “sharps” and “flats” were represented by like symbols.

A reader cannot discover the true pronunciation of words from their spelling; nor can a writer tell the correct spelling of words from their sound. The labor of learning to spell the hundred thousand or more words in our language may be estimated from the fact that there is only one letter that always has the same sound—the useless Q. Teachers have therefore practically shelved the alphabet, and children are taught to read by the “Look and Say” method, which enables them to postpone the spelling difficulty until they begin to write.

Miss Edgeworth said:—“It is a dreadful task to learn, and if possible a more dreadful task to teach, to read. If a child has succeeded in learning the letters of the alphabet, so much the worse; all these names will disturb him if he have common sense, and at every step must stop his progress.” Letters having ceased to represent sounds with certainty, the literal appearance of nearly every word must be memorised by every person who aspires to be a “good speller.” Who would undertake to spell correctly every word in the dictionary? When the “Spelling Bee” was a popular amusement, even literary Lord Sherbrook (Robert Lowe) failed to spell a Saxon word of one syllable. Out of 1,972 failures in the Civil Service examinations, 1,866 of the candidates were “plucked” for bad spelling; that is, 18 out of every 19 of the failures were in spelling. Letter writers who are afraid of being thought bad spellers consult the dictionary for doubtful words, or write them upon a slip of paper to see if they “look right.” The only passable good spellers are people in constant practice, such as compositors, proof-readers, reporters.

It may be thought that spelling is a trifling matter, unworthy of consideration in this “Annual.” Educationists who have studied the question deem it of prime importance, especially to a nation aspiring to supremacy in literature, science, commerce, and colonisation. A subject cannot be unimportant which concerns every person who is able to read a book or wield a pen, or who cannot do either. Spelling troubles most those who write, and pronunciation those who read. Thousands of poor people know their letters, but they cannot tell what to “call” words.

Taking the lowest ground for argument against our present spelling, it does not “pay;” it is a time-wasting and money-wasting system. Elihu Burritt, the “Learned Blacksmith,” made a calculation that the omission of one useless letter

(u) in such words as *labor, honor, color, favor*, saved his country many dollars and hours every day. Were all silent letters omitted in writing and printing, the gain to the English-speaking race would be incalculable, and the time saved in schools would help to solve the problem of "technical education." Spelling checks the thought as well as the pen of every writer. Another obstacle to rapid and legible writing is the complexity of the longhand letters. To this "bane," phonography is the "antidote."

Her Majesty's Inspectors of Schools are impartial and competent judges of the spelling question. Dr. Morell wrote:—"The ear is no guide in the spelling of English, rather the reverse. It is almost necessary to form a personal acquaintance with each individual word." Matthew Arnold, in his Official Report on Education (1870), said:—"It is found possible, by ingenious preparation, to get children through the Revised Code examination in reading and writing without their really knowing how to read and write." Dr. J. H. Gladstone proved, in "Spelling Reform from an Educational Point of View," that if the spelling of English were made as regular as that of the Italian and Spanish languages, there would be a gain of fully one-half of the time now spent in learning to read and write. He shows that British boys are at a great disadvantage in the race of life with German boys, because the latter can learn two or three languages before our children have mastered their own tongue.

In elementary schools much time is occupied in committing spellings to memory, by repeating them in this sing-song way:—

are, eye, ess, ee, rise.

see, are, eye, ee, ess, cries.

tee, aitch, eye, jee, aitch, ess, thighs.

ee, wy, ee, ess, eyes.

pea, ar, eye, zed, ee, prize.

It is an abuse of terms to call that "education." Notwithstanding the best efforts of teachers, only a minority of their scholars reach the sixth standard, and many of those find, when the pressure of school is removed, that there is nothing so hard to learn or so easy to forget as spelling. It is unreasonable to expect children to master the countless incongruities of orthography and orthoepy, which a great statesman said would drive him mad. When opening the Werneth Lyceum (Oldham), Mr. Gladstone said:—"I am afraid our language bothers the foreigner dreadfully. I often think that if I had to set about learning to pronounce English, I should go mad. I honestly can say that I cannot conceive how it is that a foreigner learns to pronounce English, when you recollect the total absence of rule, method, system, and all the auxiliaries which people generally get when they have to acquire something that is difficult of attainment." A few years later Mr. Gladstone wrote:—"If I were younger, and had some things off my hands, I would gladly take hold of this reform." It is a Titanic labor, and may take one or two generations for its completion. A beginning has been made. Phonography, or "Writing by Sound," is preparing the way for printing by sound, and will by its universality act as a wedge and split the otherwise "unwedgable" spelling block.

There are no natural and insuperable obstacles to spelling reform. No "vested interests" demand compensation. Everybody would profit by the change. The greatest difficulty is that the present system occupies the field, its entrenchments

being apathy, prejudice, dislike of change, and lack of moral courage. There are strong sentimental feelings entwined about the current method of spelling which will have to be conciliated, as they cannot be reasoned away by considerations of utility. These sentimental feelings will gradually accommodate themselves to the phonetic changes which were repugnant at first sight, and become in time as precious as those they displaced. Bernard Barton, of Ipswich, the "quaker poet," wrote:—

I'm child enough, and hope such long to be,
To have a liking for my A. B. C.

Spelling reformers sympathise with this sentiment. They do not want to destroy the alphabet, but make a better use of it. Phonetic spelling would not be an innovation, but a restoration. Letters have been robbed of their rights. The vowels have too much to do; and some of the consonants are useless. Pronunciation, which has become uncertain and slovenly, because signs and sounds disagree, would be settled and improved by phonetic spelling.

The moral nature of the young is outraged by the present mode of spelling, which violates phonetic truth in almost every word. Imagine a bright boy learning to read. He has been told that the first letter of the alphabet is called A, and innocently pronounces *h—a—t* like *hate*. His teacher tells him that *a* is sounded short in *hat*, *cat*, *fat*. The pupil thinks the *a* is short in *all*, and calls it *al*; finding that to be wrong, he calls it *ale*; informed that *a* sometimes has the sound of *awe*, he thinks spelling is "awe-full." Proceeding to words of two syllables, he calls *father* *fayther*; then *fäther*, as in *fat*, wrong again; and then *fawther*, as in *all*. All wrong. The perplexed pupil is told that *a* is sounded like *ah* in *father*; that in *want* and *any* it has other short sounds, and in *aisle* no sound at all. When the boy's writing lessons begin, his spelling difficulties are multiplied. He must not write letter *a* for the sound of *a*. *Na* will not do for *nay*, nor *ya* for *yea*. He must write *ai* in *mail*, *oa* in *goal*, *ei* in *rein*, *eig* when it is not the horse's *rein* but the Queen's *reign*, and *eight* for the *neigh* of the horse. There are twenty ways of expressing the sound of *a*. The changes rung upon some of the other vowels are even more numerous and perplexing. There are thirty-five different representations of the vowel in *eel*, and thirty-seven of the short sound of *i*. The long sound is variously expressed in the words *eye*, *mine*, *height*, *lie*, *guide*, *by*, *die*, *scythe*, *aisle*, *rhyme*, &c. The simple letter *o* is not used alone for its sound in these words—*toe*, *boat*, *soul*, *row*, *sew*, *beau*, *floor*, *yeoman*, &c. Fourteen combinations of letters represent *u* in *beauty*, *duty*, *feod*, *eulogy*, *new*, *ewe*, *dues*, *deuce*, *adieu*, *view*, *tune*, *suit*, *queue*, *fugue*.

How annoying to a reader are words that rhyme to the eye, but not to the ear:—

fear	bead	beast	heard	sheath	read
bear	dead	breast	beard	death	head

This combination of *ea* occurs in 160 monosyllables, and a great number of longer words. Compare also—

laughter	hanged	bough	dough	rough	word	love	good	lumber
slaughter	changed	cough	through	plough	sword	move	blood	plumber

Why write the silent letter *k* in *knee*, *knife*, *knot*, or *b* in *lamb*, *comb*, *dumb*? Why do we spell *proceed*, *recede*, and *supersede* unlike, when these words come from the same Latin root, *cedo*? Consonants are less irregular than vowels, but they are bad

enough. S represents four different sounds in *us, is, sure, vision*. F is different in *off, cough, phial*. Now and then a word is spelled right—about one in a thousand—such as *no, so*, but woe to the youngster who reasons that *to* ought to be *toe*, and go Jo!

Well may Thomas Sheridan say in his dictionary (1770):—"Such is the state of our written language that the darkest hieroglyphics or most difficult cyphers which the art of man has hitherto found out, were not better calculated to conceal the sentiments of those who use them, from all who had not the key, than the state of our spelling is to conceal the true pronunciation from all except a few well-educated natives."

The *Educational Times*, with equal truth, stated that "no greater hindrance to education was ever devised than 'correct spelling.' In half the time that is wasted over spelling and dictation lessons, schoolboys could acquire a knowledge of a dozen useful and valuable subjects."

The learned Dr. Thirlwall, Bishop of St. David's, wrote:—"I look upon the established system of spelling as a mass of anomalies, the growth of ignorance and chance, equally repugnant to good taste and common sense."

Sir Charles Trevelyan says:—"The English system of spelling (I protest against its being called *orthography*), is a labyrinth, a chaos, an absurdity, a disgrace to our age and nation."

Professor Max-Müller calls the old spelling—"corrupt, effete, and utterly irrational, unhistorical, unsystematic, unintelligible, unteachable—a national misfortune."

Stronger still is the language of the late Lord Lytton:—"A more lying, round-about, puzzle-headed delusion than that by which we confuse the clear instincts of truth in our accursed system of spelling was never concocted by the father of falsehood."

Can condemnation be too strong for a system that is against reason and common sense, and that by its unnecessary difficulty dooms millions to ignorance of reading and writing? No wonder that so many children leave school with a dislike for letters, and seldom open a book except for its pictures. It is surprising that any child ever learns to read and spell correctly. It will be a happier time for children when they can say—"Reading and writing come by Nature."

Mr. Lounsbury complains that we "make an idol of the abomination of our present system of spelling, and adore it as something precious in itself, and therefore to be perpetuated for all time." He adds—"I have yet to learn that there is among the most savage tribes any fetishism more senseless than that which treats as worthy of respect or reverence the present orthography of the English tongue."

LANGUAGE AND ITS REPRESENTATION.

THE word "language," as commonly used, signifies human speech. Language is either natural or acquired. The language of Nature is heard in the song of the bird, the sound of the wind, the waves, the thunder, ringing of bells, and other

SPELLING REFORM AND PHONOGRAPHY.

musical sounds that convey images to the mind through the association of ideas. All creatures have language, but it is not articulate. Birds, beasts, insects, fishes can communicate their feelings to their kind.

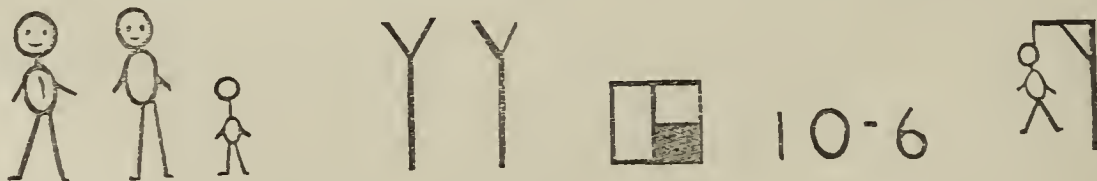
George Crabbe, in the "Library," exclaims :—

Blest be that gracious Power which taught mankind
To stamp a lasting image of the mind !
Beasts may convey, and tuneful birds may sing
Their mutual feelings in the opening spring,
But man alone has skill and power to send
The heart's warm dictates to the distant friend ;
'Tis his alone to please, instruct, advise
Ages remote, and nations yet to rise.

A "lasting image of the mind" refers to writing and printing, that wonderful art of "painting speech and speaking to the eye," linking the past to the present and the future, which man had not skill and power to invent until he had inhabited the earth for thousands, perhaps millions, of years. Natural language expresses the inborn passions and feelings which man shares with the lower animals. This language of "dumb show" speaks in the play of the features, especially the eyes, and the movements of the limbs. Graceful and suggestive gestures, or the language of Nature, may be more impressive than words. Such was the action of Antony when he pointed to the "dumb-mouths" and dagger-rent mantle of Cæsar ; and the gesture of the Prophet Nathan when he said to King David—"Thou art the man !"

The two distinguishing characteristics of man as a rational being are Reason and Language. Reason is undoubtedly a Divine gift. Language is a human contrivance which was gradually evolved with man's needs and aspirations, and first used when the animals were brought to Adam that he might "name them."

Probably the earliest effort to render thought visible was by picture writing, as employed by the Egyptians and Mexicans. Here is a modern specimen of picture-writing. An uneducated bricklayer did certain work and was required to make out his bill. Being unable to write, he drew up his account in this fashion :—



The translation is :—Two men and a boy ; two hods of mortar ; a quarter of a day ; 10s. 6d. The man knew something of figures. A further difficulty arising about settling the bill, he pictured a man hanged—"settled."

The pictorial method of writing was employed in the infancy of nations. Hieroglyphic or symbolical writing was a modification of the pictorial. Pictures were abbreviated ; the horns of the ox and the head of the horse sufficed to represent those animals, though they little resembled the original objects. This was the origin of hieroglyphics used by the Egyptians of old, and by the Chinese in the present day. The discovery of the key to ancient hieroglyphics is one of the marvels of modern science and research. Another step in advance was taken when only the

initial sound of an object was represented. This was the beginning of alphabetic writing, which is the representation of sounds instead of things. As the sounds of language are comparatively few, about forty, while ideas and objects are infinite, the advantage of alphabetic writing is evident.

The alphabet being so familiar to every one from childhood, it is difficult to realise its scientific character. Dr. Isaac Taylor, in his book on the alphabet, says:—"If we set aside the still more wonderful invention of speech, the discovery of the alphabet may fairly be considered the most difficult as well as the most fruitful of all past achievements of the human intellect. About one thing scholars are agreed. The alphabet did not burst suddenly into perfect being. It is not an invention which would occur spontaneously to the mind, even of the most gifted genius. We can trace the slow and gradual process by which writing passed from the pictorial to the ideographic stage, and then through the syllabic to the rudimentary form of alphabetic writing. The Chinese, with all their cleverness, never reached the alphabetic stage of writing. While the Egyptians allowed all these stages of growth to exist side by side, they never perceived the advantage of representing only those characters which had an alphabetic value. It required a long experience before nations took the final step and made marks represent sounds, and not merely ideas or things."

Historians concur in ascribing the invention of alphabetic writing to the Phœnicians. That clever Eastern people made early advancement in civilisation and the useful arts, and the fragments of their literature prove that they had alphabetic writing many ages before the Greeks adopted letters. The Phœnicians were the first people who began commercial navigation, their location on the Eastern coast of the Mediterranean being favourable to navigation. They established colonies and trading stations, and writing was almost a necessity in conducting their traffic and keeping accounts. It is true that the Mexicans and Peruvians practised navigation and commerce though they knew nothing of letters, but they had a substitute in pictorial writing. The Phœnicians, or Canaanites, as they are called in the Old Testament, were a powerful people as early as the time of Abraham. Bishop Thirlwall, in his "History of Greece," concluded that writing was barely known, and not practised in the age of Homer. The Bishop says:—"Throughout the Homeric poems, though they appear to embrace the whole circle of life, only one ambiguous allusion occurs to any kind of writing [the passage is translated—'traced many deadly signs']. It is scarcely possible to avoid the conclusion that the art, though known, was still in its infancy and was very rarely practised." Cadmus, who is supposed to have been of Phœnician origin, introduced letters into Greece, where the progress of the art of writing was very rapid.

There is no doubt that letters were originally intended to represent sounds; consequently all early alphabets are essentially phonetic. The Sanscrit language affords a convincing proof of the original phonetic character of alphabetic writing, for not only were words written exactly as they were sounded, but every change which a word underwent was indicated by a change in the writing.

Language is of two kinds, spoken and written. Our spoken language is admitted, even by foreigners, to be incomparable; the grammar is simple, the vocabulary

copious and expressive. There is a marked contrast between the ease of speaking and the tedium of writing. Ten minutes' talk takes an hour to write. Speech, though fluent, is evanescent; writing is enduring. *Litera scripta manet* (the written letter remains). In these days of cheap literature and free libraries people read too much and write too little. According to Lord Bacon, "Reading makes a full man, conversation a ready man, writing an exact man." Exactness is essential to excellence in every department of life. It is better to know everything of a little than a little of everything. The test of knowing a thing perfectly is to write a clear account of it. Composition is one of the most delightful of mental occupations. To improve in composition every person should record his thoughts and the events of the day in a diary, and keep a common-place book for "elegant extracts." To do this in longhand is tedious. Phonography enables the hand to keep pace with the mind.

Dr. Johnson wrote his "History of Betty Broom" to ridicule the prejudice of the "classes" to the education of the "masses." It is recorded that Betty being "detected by her mistress in the criminal act of reading, was dismissed in a summary manner as a warning to other evil-doers." This story indicates the change in public opinion respecting the education of the people. Ignorance is no longer considered to be the "mother of devotion" and the natural penalty of poverty. Education by the law of the land is the birthright of every child; and having been made compulsory, it behoves the State to remove the spelling obstacle from the path of knowledge. We expend millions of pounds annually on national education with very inadequate results. The Welsh people are all readers because their language is phonetic.

THE ETYMOLOGICAL OBJECTION.

I should be very glad if you would give some reply to a fear which occupies many minds, and from which I am not free, that the adoption of phonetic printing would destroy the science of etymology, so that we should lose the history of words.—DR. JOHN WATTS.

MANY persons besides the late Dr. John Watts fear that phonetic spelling will "destroy the science of etymology," and obscure the "history of words." The "etymological objection" was raised by the writings of Dean Alford and Archbishop Trench; since their day the highest etymological talent of England and the United States has pronounced that our present spelling obscures etymology. Max Müller, Professor of Philology in the University of Oxford, and author of "Lectures on the Science of Language," who is an acknowledged authority on this subject, writes:—"I feel convinced of the truth and reasonableness of the principles on which the Spelling Reform rests; and as the innate regard for truth and reason has always proved irresistible in the end, I doubt not that the effete and corrupt orthography will be rectified. If our spelling followed the pronunciation of words it would in reality be a greater help to the critical student of language than the present uncertain and unscientific mode of writing." Writing at a later date the Professor says:—"I am not frightened by the spectre of phonetic spelling which such high

authorities as Archbishop Trench and Dean Alford have declared will destroy the historical and etymological character of the English language. The whole matter is no longer one of argument; and the older I grow the more convinced I am that nothing vexes people so much, and hardens them in their unbelief and in their dogged resistance to reforms, as undeniable facts and unanswerable arguments. Reforms are carried by Time." He calls upon spelling reformers to keep their grievances before the public, and disregard the weapons which the world knows so well how to employ against those who venture to disturb its peace. "Spelling and the Spelling Reform are problems which concern every student of the science of language. It does not matter whether the language be English, German, or Dutch. In every written language the problem of reforming its antiquated spelling must sooner or later arise; and we must see whether anything can be done to remove or alleviate a complaint inherent in the very life of language. What has been done by Spaniards and Dutchmen, what is at this very moment being done by Germans, namely, reforming their corrupt spelling, may be achieved by Englishmen and Americans."

There is an evil to be remedied which is "inherent in the very life of language." When a primitive speech is reduced to writing the spelling is made as phonetic as possible. As pronunciation changes, the spelling ought to change with it. Such a change is difficult, especially to a people with a vast national literature, world-wide commerce, and countless schools and colleges.

The introduction of printing four hundred years ago, and the making of dictionaries, were epochs in the history of spelling. Prior to the invention of printing, spelling was in a chaotic state. Writers spelled as they pleased, and no two spelled alike. In printed books we expect words to be spelled uniformly, but this was not the case in the infancy of printing. Even universal Shakspeare's name, a hundred years after the time of Caxton, was spelled in thirty-four ways, nor is the spelling of the name of the most illustrious Englishman settled to this day.

The English language, in consequence of its composite character, and the adoption of the imperfect Roman alphabet to represent our rich Teutonic tongue, is the worst-spelled language in Europe. The history of the transition of spelling and pronunciation from Anglo-Saxon to Modern English will be found in the writings of Mr. A. J. Ellis, Mr. Sweet, Dr. Marsh, and Dr. Freeman. Printing seemed for a time to increase the confusion in spelling. In Tyndale's Bible the little word "it" is spelled in seven ways, as *itt*, *yt*, *hit*. Early writers had fourteen ways of spelling the word *sudden*. The words *tongue* and *head* had these various spellings—*tung*, *tong*, *tunge*, *tonge*, *tounge*; *hed*, *hede*, *heede*, &c.

Dr. Johnson in his dictionary, and the printers who employed him, did their best to settle English spelling, but they sometimes settled it for the worse. While spelling has become fixed, the language has been changing. Every living language undergoes growth, improvement, curtailment. We never hear the "l" pronounced in *could*, *would*, *should*, except by old people. English spoken and written are like two different languages. Pronounce every letter in an English sentence and it will sound like gibberish.

Supposing that phonetic spelling destroyed the historical and etymological character of the English language, what then? Let Professor Max Müller answer

the question:—"Language is not made for scholars and etymologists. If the whole race of English etymologists were swept away by the introduction of the Spelling Reform, I hope they would be the first to rejoice in sacrificing themselves in so good a cause. But is it really the case that the historical continuity of the English language would be broken by the adoption of phonetic spelling, and that the profession of the etymologist would be gone for ever? I say No, most emphatically, to both propositions. If writing followed pronunciation, etymology would not suffer in the least. If we write *f* in *fancy* why not in *phantom*? A language which tolerates *vial* for *phial*, need not shiver at *filosopher*. Every educated speaker knows that such words as *honour*, *colour*, *labour*, *error*, *emperor*, have passed from Latin to French, and from French to English. Would he know it less if all were spelled alike? The old spelling of emperor, doctor, governor, error, was *emperour*, *doctour*, *governour*, *errour*. If these could be changed, why not the rest? Spenser has *neibor*, for *neighbour*. *Aghast* instead of Old English *agast*, is supposed to look more frightful because it reminds us of *ghost*. The *s* in *island* owes its origin to a mistaken belief that the word is connected with *isle* (*insula*), whereas it is the Anglo-Saxon *eáland* (German *eiland*), that is, *water-land*. The spelling *iland* was still current in Shakspeare's time. In *aisle*, too, the *s* is unetymological.

"The first question is, in what sense can the present spelling of English be called historical? We have only to go back a very short way in order to see the modern upstart character of what is called historical spelling. We now write *pleasure*, *measure*, and *feather*; in Spenser's time these were spelled *plesure*, *mesure*, *fether*. *Tung*, *yung*, have a far more historical aspect than *tongue* and *young*. If we wish to write historically we ought to write *salm* instead of *psalm*; also *nevew* instead of *nephew*, which is both unetymological and unphonetic. Why *girdle*, when the old spelling was *girdel*? The same rule applies to nearly all words ending in *le*, such as *sickle*, *ladle*, *apple*, &c., where the etymology is completely obscured by the present orthography. Why *ascent*, but *dissent*? Milton wrote *assent*. Why *ache* instead of the Shaksperian *ake*? Why *cat*, but *kitten*? Why *cow*, but *kine*? Why *accede*, *precede*, *secede*, but *exceed*, *proceed*, *succeed*? Why, indeed, except to waste the precious time of children? *Righteous* looks like an adjective in *eous*, as *plenteous*, but it is really a Saxon word, *rightwis*, that is *rightwise*, formed like *otherwise*, &c. The *l* in *could* is neither phonetic nor etymological. Nothing can be more misleading to an etymologist than the present spelling of *whole*; the old English *halsum* (wholesome) is the German *hailsam*. *Whole* is, therefore, a mere misspelling. If we attempted to write etymologically, we should have to write *bridegroom* without the *r*, because *groom* is a mere corruption of *guma*, *man*, Anglo-Saxon *bryd-guma*. We should have to write *burse* instead of *purse*, as in *disburse*. In fact, it is difficult to say where we should stop. Why do we not write *worthship* instead of 'worship'; 'chirurgeon' instead of 'surgeon'; *furhlong* (that is, *furrow long*) instead of 'furlong'; 'feordhing' (that is, *fourth part*) instead of 'farthing'? If anybody will tell me at what date etymological spelling is to begin, I am willing to discuss the question. Till then, I beg leave to say that etymological spelling would play greater havoc in English than phonetic spelling. The two strongest arguments, therefore, against phonetic

spelling, namely, that it would destroy the historical and etymological character of the English language, are, after all, only partially true. No one could honestly call the present system of spelling either historical or etymological."

Another objection raised against spelling words according to their sound is that it would be impossible to distinguish homonyms, that is, words sounded alike but with different meanings, such as write, right, wright, rite. As these words are understood, according to their context, when spoken alike, so they would be understood when written alike. Take, for instance, such a sentence as this:—"Mr. Wright thought it right to write concerning some rite of the Church." If all these homonyms were represented alike, the last in the sentence might mean either a "right" or a "rite" of the Church. In such a case, the word "ceremony" should be used instead of "rite," in order to avoid ambiguity. On the other hand, phonetic printing claims the advantage of distinguishing words now spelled alike but of different sound, as *lead*, *read*, and their past tense, sounded *led*, *red*. The fault in the former case is in the language; phonetic printing, like a faithful mirror, only reflects the fault. If different spellings of the same word are necessary to indicate its different meanings, we should require eight spellings for the word "box," because it signifies a chest, a Christmas gift, a hunting seat, a tree, a slap, to sail round, a seat in a theatre, and the front seat on a coach. This principle would have to be applied to about 400 words.

Other objections made to spelling by sound are the want of a standard of pronunciation, and the fact that no two persons pronounce every word exactly alike. There never will be a standard of pronunciation until our language is represented phonetically; and even then, as now, precise speech must be learned by listening to pure speakers. Practical phonotypy does not attempt to indicate every delicate distinction of sound. "What I like," says Max Müller, "in Mr. Pitman's system of spelling is that it does not attempt to refine too much, and to express endless shades of pronunciation—which may be of the greatest interest to the student, but for practical purposes must be entirely ignored." He adds—"I could mention three bishops, one of whom pronounces *God* like *gaud*, another like *rod*, and another like *gad*. Pronunciation is improving. Poor letter 'H' has been greatly abused. Fifty years ago even clergymen not unfrequently said—'our 'umble and 'earty thanks.'"

One of these offenders who published a book on elocution, with hints on the proper reading of the Church Service, said that the word "wicked," in the opening sentence, must be pronounced "wickid!"

I knew a man of letters and culture in London at that time who not only never sounded the letter H, but argued that its use was unnecessary and unpleasant. Careful speakers do not pronounce alike the final syllable of Redeemer and Creator.

The etymological argument is further enforced in these words of Max Müller:—"Unless Archbishop Trench can show how a reform of spelling is not only for the present to be avoided, but altogether to be rendered unnecessary, I consider that the sooner it is taken in hand the better. It seems to me that the Archbishop looks on the introduction of phonetic spelling as a mere crotchet of a few scholars, or as an attempt on the part of some half-educated persons, wishing to avoid the trouble of

learning how to spell correctly. If that were so, I quite agree with him that public opinion would never assume sufficient force for carrying their scheme. But there is a motive power behind these spelling reformers which the Archbishop has hardly taken into account. I mean the misery endured by millions of children at school, who might learn in one year, and with real advantage to themselves, what they now require four or five years to learn, and seldom succeed in learning after all. Surely the loss of some of our historical and etymological *souvenirs* would weigh little against the happiness of millions of children, and the still higher happiness of millions of Englishmen and Englishwomen unable to read even their Bible. Nations have before now changed their numerical figures, their letters, their chronology, their weights and measures; and though Mr. Pitman may not live to see the results of his persevering and disinterested exertions, it requires no prophetic power to perceive that what at present is pooh-poohed by the many, will make its way in the end."

Dr. J. A. H. Murray, ex-President of the Philological Society, and editor of that Society's great English Dictionary on Historical Principles, writes:—"My dictionary experience has shown me that the ordinary appeals to etymology against Spelling Reform utterly break down upon examination. Phonetic, that is to say truthful, notation is absolutely necessary to every student of language."

Professor A. H. Sayce, M.A., Deputy-Professor of Comparative Philology at Oxford University, says:—"The objection that a reformed spelling would destroy the continuity of a language or conceal the etymology of words, is raised only by ignorance and superficiality. English spelling is good for little else but to disguise our language, to hinder education, and to suggest false etymologies. Etymology deals with sounds, not with letters."

The Rev. W. W. Skeat, M.A., Professor of Anglo-Saxon at Cambridge University, and author of an Etymological Dictionary of the English language, is of opinion that—"Phonetic spelling, in many cases, will be a return to truth and reason." "From pure love of etymology," he writes, "and in the interests of the same, I should like to see our present spelling utterly smasht."

Dr. Francis A. March, Professor of the English Language and Comparative Philology at Lafayette College, United States, declares that—"Written records are valuable to the philologist in proportion as they are accurate records of the speech spoken from year to year."

Mr. Henry Sweet, M.A., ex-President of the Philological Society, testifies that—"Etymological investigations are based upon a continuous series of phonetic spellings," and that "these views are now accepted by all philologists."

Dr. John Martin, in reporting his great success with phonetic reading in the Portlaw Schools, Ireland, says:—"I look upon the supposed etymological difficulty as one of the most absurd objections that have ever been advanced against phonotypy. If variations of spelling could prevent the history of words being traced, the science of etymology could never have existed. Our present spelling is far more unlike the old Saxon than phonetic spelling is unlike the present orthography; and no one can rightly lay claim to the title of etymologist who could be daunted by such a trifle. As for mere dabblers in etymology, I would not consider their claim for one

moment as compared with the general diffusion of education throughout the country. One thing is clear—before you can have etymologists at all, you must have readers and spellers. I should like to know what proportion of the educated classes lay claim to the title of being sound etymologists.” It is as absurd to expect the history of words to be shown by their spelling as it would be to require human beings to reveal their pedigree by their apparel.

Dean Alford wrote:—“I remark, as to spelling, on the trick now so universal across the Atlantic, and becoming in some quarters common with us in England, of leaving out the *u* in the termination *our*, writing *honor*, *favor*, *neighbor*, *Savior*, &c. Now, the objection to this is that not only it makes very ugly words, totally unlike anything in the English language, but that it obliterates all trace of the derivation of the word. It is true that *honor* and *favor* are derived originally from Latin words spelled exactly the same, but it is also true that we do not get them direct from the Latin, but through the French forms which ended in *eur*.” This sounds plausible, and it misled many readers. In the first place, these words are not “ugly” without the *u* but better looking, shorter, and nearer the sound. As to their being “totally unlike anything in the English language,” why, there are three hundred words like *factor* spelled without the *u*, and only about thirty with the *u*. As the French form for *honour* is spelled with two *n*’s (*honneur*) we ought, according to Dean Alford, to spell the English word in the same way, and with *eur* instead of *our*. The Dean was reminded of these facts, and as a man of *honor* he frankly admitted his *error*.

“Etymologies are at present very uncertain, but such as they are, the old books would still preserve them, and etymologists would there find them. Words in the course of time change their meanings as well as their spellings and pronunciations, and we do not look to etymology for their present meanings. If I should call a man a knave and a villain, he would hardly be satisfied with my telling him that one of the words originally signified only a lad or servant and the other an under-ploughman, or the inhabitant of a village. It is by their present usage only that the meaning of words is to be determined.”—Benjamin Franklin.

“Spelling reformers have no wish to destroy the science of etymology, which is one of our favourite studies. To trace the etymological relations of words is to us a great pleasure, and we should be sorry to throw impediments in the way of those engaged in like pursuits. Had we imagined that phonetic printing would ‘destroy’ or even ‘obscure’ etymology, we should have been lothe to introduce it; although had we to choose between etymology and the great boon to mankind of phonetic spelling, we should have no hesitation in making our choice. The few must yield to the many. Millions must not be kept in ignorance that hundreds may indulge in one of the pleasures of science.”—“Plea for Phonetic Spelling,” by A. J. Ellis, B.A.

EARLY SPELLING REFORMERS.

SIR THOMAS SMITH (1512–1577)—one of the first and most illustrious of English spelling reformers—was renowned in his day as a statesman and critic, filling the post of Greek Professor at Cambridge, and Secretary of State in the reigns of

Edward VI. and Elizabeth. His "Commonwealth of England" is the book by which he is best known. He was born at Walden, in Essex. His father acted as High Sheriff. His parentage, by his mother's side, was from the ancient family of Charnocks, in Lancashire. He was educated at Queen's College, Cambridge. King Henry chose him and Sir John Cheke (tutor to Prince Edward) to be his "scholars," and allowed them salaries for travel and study. In connection with Cheke he corrected the pronunciation of Greek, which in a few years "prevailed all the University over." Smith was reckoned "one of the three greatest masters of the English tongue." He wrote on the correct printing of our language, and the true sounds of the letters. His biographer says—"That which he found fault with in our language was the ill and improper writing of it;" that letters "do not convey the sounds;" that words are "studded with needless letters;" and that he "thought it necessary to have more letters." He framed an alphabet of twenty-nine letters, augmenting the vowels to ten, which were distinguished by accents into long and short. "He allowed no diphthongs, nor double consonants, nor any *e*'s at the end of words not sounded." His disposition was marked by "universal charity and goodwill."

Sir John Cheke (1514-1557), another eminent statesman, scholar, and spelling reformer, was Regius Professor of Greek at Cambridge. He labored to improve the pronunciation of the Greek language as well as English orthography. Edward VI. made him Privy Councillor and Secretary of State, with the honor of knighthood. Espousing the cause of Lady Jane Grey, he was committed to the Tower of London by Queen Mary. His life was spared, and he was allowed to leave England, but the estates given him by King Edward were confiscated. He wrote and translated several treatises, and left in manuscript an English version of St. Matthew's Gospel, in which no word was used of other than Saxon origin. His biographer describes him as "one of the great restorers of good learning and true religion in this kingdom." Of his attempt at orthographic reform it is said—"Letters without sound he threw out, and changed the spelling of some words to make them the better expressive of the sounds." He tried to purify our language, which he thought was "copious enough of itself, without borrowing words from other countries."

Bishop Wilkins (1614-1672) was born at Fawsley in Northamptonshire. He married Oliver Cromwell's sister, was made Bishop of Chester in 1668 and appointed Warden of Wadham College, and Master of Trinity College, Oxford, where he had been educated. He was deprived of his preferments at the Restoration, but found favor with Charles II. Bishop Wilkins was the founder of the Royal Society. He wrote several mathematical and theological works. His writings are ingenious and learned; the first, published in 1638, was entitled "The Discovery of a New World," and sought to prove that the moon was habitable and passage to it possible. "Mercurie" treated of a "secret and swift messenger, showing how a man may with privacy and speed communicate his thoughts to a friend at any distance." Horace Walpole in one of his jocular letters wrote:—"I discovered an alliance between Bishop Wilkins' art of flying and his plan of universal language; the latter he no doubt calculated to prevent the want of an interpreter when he

should arrive at the moon." The title of his most interesting and best known writing is—"An Essay towards a Real Character and a Philosophical Language." It was translated into Latin, but not published. The manuscript is in the library of the Royal Society. Bishop Wilkins was the inventor of the "Perambulator" or Measuring Wheel. Dr. Doddridge said, "His works all deserve reading." Bishop Burnet testified:—"He was a man of as great a mind, as true a judgment, as eminent virtues, and of as good a soul as any I ever knew. He was a lover of mankind and had a delight in doing good."

Benjamin Franklin (1706-1790), the 15th of 17 children, was born at Boston, U.S., and apprenticed to his brother, a printer, who published a newspaper, to which young Ben contributed. (See his interesting "Autobiography," Cassell's National Library, price 3d. It is also published in Phonography, reporting style, price 1s. 6d.) With little education, Franklin by prudence and industry won an honourable position in the service of his country. Chiefly through his exertions a public library, insurance company, and other useful institutions were established in Philadelphia. His "Poor Richard's Almanac" of industrial and economical maxims had a wide circulation, and much influence in preparing the way for co-operation by persuading people to keep out of debt. He experimented in electricity, and discovered the identity of the electric current and lightning, which led to the adoption of lightning conductors. In his 62nd year he produced his scheme for reforming our spelling, which, as a practical man, he believed would be of service to the millions who speak the English language. He rejected some useless letters and added six new signs for the vowels in *all* and *but* and the consonants *th* in "thin, then," *sh*, *ng*. He cast new types and began compiling a dictionary. Public business demanded his future time and strength, but he ever regarded spelling reform as important. His emphatic words were—"Sooner or later it must be done." In 1786, four years before his death, he wrote to a lady correspondent: "You need not be concerned, in writing to me, about your bad spelling, for in my opinion, as our alphabet now stands, bad spelling, or what is so called, is generally the best, as conforming to the sounds of the letters and of the words."

Sir James Elphinston (1721-1809), who published several books in his reformed spelling, was a native of Edinburgh. One of his biographers says:—"His attempts to effect an imaginary reformation in the orthography of the English language, by spelling words as they are pronounced, occupied a great part of his life, and ended, as he ought to have foreseen, in complete disappointment. In this vain pursuit he published various works, among which we may mention 'English Speech and Spelling rendered Mutual Guides.'" This is a sample of the unwise and discouraging criticism on spelling reform which was too common in the first seventy years of this century.

Joseph Ritson (1752-1803). Born at Stockton, Ritson practised as a conveyancer in London, and was known as an eccentric antiquary and vegetarian. It is said of him that "his morbid temper and avowed contempt for religion counterbalanced whatever merit he might otherwise have possessed. It would be uncharitable not to attribute his imperfections to a species of long-protracted mental derangement, of which distressing malady he died."

John Hart, the Chester Herald, deserves a prominent place amongst early spelling reformers. His principal work on orthographic reform was published in 1569. In 1850 Mr. Isaac Pitman lithographed this interesting book from a copy in the British Museum, writing it with the pen chiefly in phonography. The title is "An Orthographie, conteyning the due order and reason howe to write or painte thimage of mann's voice moste like to the life or nature." The first chapter treats of "what letters are, and of their right use," and Hart says:—"Seeing then that letters are the figures and colors whereof the image of man's voice is painted, you are forced to grant the writing should have as many letters as a speech hath voices (sounds) and no more nor less." There is a copy of this reprint in the Manchester Reference Library. I modernise the spelling. Hart goes on to say:—"In the present manner of writing there is such confusion and disorder it may be accounted rather a kind of cipher, or such a dark kind of writing as the best and readiest wit cannot attain to a ready and perfect reading thereof without long and tedious labor; whereas the new manner will prove itself easy and delectable. Yet I know that some, seeing the strange manner of writing, will say—what, shall we now be set to school again, even of our A B C? Notwithstanding I trust it may do some good, though not in my days." He refutes the etymological and other objections, and prints some of his pages in the new spelling, single types being provided for *th*, *sh*, *ch*, &c. Another of his works, a rare treatise printed in black letter, was, "A methode of learning to read English in a very short time with pleasure." In this he contends that "letters should show what is meant by them," and that "the best manner of writing is that which is easiest to be taught and easiest to read." Hart was a learned, devout, and trustworthy man. His name figures honorably in connection with political and monetary missions in the annals of Elizabeth. It is recorded that "he would take nothing for his expenses." Mr. Axon says:—"No spelling reformer will deny to John Hart, Chester Herald, the praise due to a pioneer, who made one of the earliest attempts to put orthography on a scientific basis." There is an earlier orthographic manuscript of Hart's in the British Museum, which I hope will be reprinted.

HISTORY OF SHORTHAND.

ABBREVIATED writing was first used by the ancient Greeks and Romans, but none of it has been discovered. Zenophon is said to have taken down the sayings of Socrates in "notes." This art was more practised amongst the Romans. Historians credit the invention to Tiro, the freedman of Cicero. Seneca improved the system. It was a kind of abbreviated longhand, letters and characters standing for words and different parts of speech. The celebrated oration of Cato is said to have been reported by this system. According to Plutarch, "Cicero selected a number of the swiftest writers whom he had taught the art of abbreviating words by characters, and placed them in different parts of the Senate House." If we may credit Ovid, Julius Cæsar wrote to his friends in shorthand, probably cypher or secret writing. Ausonius, in the fourth century, wrote verses in praise of an expert penman. Some of the lines have been thus translated:—

"Come, young and famous reporter, prepare the tablets on which you express with simple dots whole speeches as rapidly as others would trace one single word. I dictate volumes and my pronunciation is as rapid as hail, yet your ear misses nothing, and the pages are not filled. Your hand, of which the movement is hardly perceptible, flies over the waxy surface; and although my tongue runs over long phrases, you fix my ideas on your tablets long before they are worded. I wish I could think as rapidly as you write!"

This exaggerated eulogium of the "young and famous reporter" would be nearer the truth if applied to reporters in the present day. For the next thousand years, until the invention of printing, there was no improvement in this art; then Wynkin de Worde extended the use of abbreviations. England soon after became the birth-place of shorthand properly so called.

The father of English Shorthand was a Doctor of "Phisicke" who lived in the reign of Elizabeth, and bore the honored name of "Bright." His system was published in 1588, when Shakspeare was in the prime of life—a year made memorable by the Spanish Armada. Timothy Bright's book is entitled "Characterie; the Art of Shorte, Swifte, and Secrete Writing by Character." It was dedicated to the Queen, who granted the author Letters Patent, with privilege to teach and publish his system for 15 years. The original of this curious license may be seen in the Patent Office. The only original copy of Bright's system is in the Bodleian library at Oxford. He studied at that University, practised medicine at Cambridge, wrote a "Treatise on Melancholie" and other works, one of which is dated from Ipswich. In the British Museum there is a neat vellum manuscript written in Bright's system by Miss Jane Seager, who called it the "handyworke of a mayden," and dedicated it to the Queen. Bright became Rector of Methley, near Wakefield, known to co-operators by Messrs. Briggs's co-operative colliery experiment. Bright is supposed to have been a Yorkshireman, one of the Brights of Sheffield. As the pioneer of English shorthand his system is interesting. It was crude and impracticable, consisting of hundreds of arbitrary signs for words, yet he imagined it would serve for a universal language. In his will Timothy Bright directed that his body should "be buried where God pleases."

REPORTING IN PARLIAMENT.

THE history of reporting in Parliament is a humiliating record. Within the memory of living men it was regarded as a "breach of privilege" to report the debates, and to the present day the reporters do their work on sufferance. There has never been any official report of our Parliamentary proceedings, as is the case in other countries. The first unofficial reporter was Sir S. d'Ewes, M.P., who left a journal of Queen Elizabeth's Parliament. The earliest attempt to publish the proceedings of the House of Commons was made in 1706. It had to be done secretly. Honorable members implored the House to "put it down." Sir Thomas Winnington protested: "You will have every word that is spoken here by gentlemen of importance wrote by fellows who thrust themselves into our gallery. You will have the speeches of the House every day printed, even during our session, and we

shall be looked upon as the most contemptible assembly on the face of the earth." Sir William Wyndham, all honor to his name, contended that the people had a right to know what their representatives were doing. The House resolved that it was a "high indignity to, and a notorious breach of, the privilege of this House for any newspaper or printer to publish an account of the debates or other proceedings of this House; and this House will proceed with the utmost severity against any and all such offenders." In 1740 Dr. Johnson, then thirty years of age, reported the debates for Cave, who published the *Gentleman's Magazine*. Johnson said that Cave had interest with the doorkeepers, and got admission for assistants who took notes of the speeches, and Johnson wrote the speeches without hearing them. He said "I never was in the House of Commons but once." Johnson was a Tory, and he took care, he said, "that the Whig rascals should not have the best of the argument." He afterwards regretted this sacrifice of principle to party. Cave was prosecuted. For many years the battle raged between the press and Parliament. Fines and imprisonments were frequent. The lynx-eyed officers of the House pounced upon any visitor who used pencil and paper. Dr. Byrom relates in his journal:—"I was at the House of Commons tuther day, and wrote shorthand from Sir H. Walpole and other famous speakers, for which I was told I was like to have been taken into custody, but I came away free." The Press and the People prevailed, and now reporters are as necessary as members to "make a House." It is still contrary to the rules of the House for "strangers" to be present, and as lately as 1871 a member informed the Speaker that he "espied strangers," and the reporters had to withdraw. Their exclusion did not prevent reports appearing. There was always some M.P. who made notes and sent a brief report to the leading journal of his party. The farce of turning out the reporters has not been repeated, and is not likely to be. The House compromised the matter by resolving that strangers should not be excluded except upon a motion passed to that effect, and it is not probable that such a motion will ever be moved. Note-taking by visitors is still forbidden. Admission to the reporters' gallery was formerly limited to the London Press. A few years ago the leading provincial newspaper reporters obtained gallery tickets. There are twenty-nine front and thirty-six back seats, with standing room for twenty more. The gallery is often crowded with reporters, "leader" writers, and "correspondents." Reporters take half-hour "turns;" towards the close of important debates the turns are five minutes or less. The arrangements in the House of Lords are similar. Government reporters take full notes of evidence in Committee and Appeals, chiefly by Gurney's system, the notes being transcribed by assistants.

SHORTHAND WRITERS OF RENOWN.

DR. ERASMUS DARWIN (1731-1802)—the grandfather of Charles Darwin, author of the "Origin of Species"—was a philosopher, poet, and physician. He wrote the "Botanic Garden," "Temple of Nature," "Zoonomia, or the Laws of Life," "Physologia, or the Philosophy of Agriculture and Gardening," and other works in poetry and prose. "The book I learned shorthand from," he says, "was published

by Gurney. Many volumes I wrote from medical lectures I find difficult to decipher. I believe this art is capable of improvement." Born near Newark, he was educated at Chesterfield School and St. John's College, Cambridge. While at college he was economical and mended his own clothes. Many years afterwards he boasted to his second wife that he could put a heel to a stocking without missing a stitch. Miss Anne Seward, his clever biographer, says that Darwin "stammered extremely, but whatever he said, whether gravely or in jest, was always well worth waiting for." The father of Miss Edgworth wrote:—"I have known him intimately for thirty-six years, and have witnessed innumerable instances of his benevolence." Darwin had a horror of intoxicating liquors. He advised his sister Susannah to follow his example, and "abstain from pork." He attributed all the diseases of the upper classes to intoxicants and luxurious living, and said there was nothing to prevent men and women living as long as the oak, provided they persevered for many ages in the habits conducive to longevity. He was intimate with John Watt, the improver of the steam engine, and Thomas Day, the author of "Sandford and Merton," and corresponded with Benjamin Franklin. Cowper sent him a lively and pleasant encomium in verse upon his "Botanic Garden." Darwin wrote verses against the slave trade. One line reads:—"He who allows oppression, shares the crime." He was quick at mechanics, and contrived many ingenious machines, some of which anticipated modern inventions, such as a loom for knitting stockings. He suggested that carriage spokes should be made of springs. Sir Joseph Whitworth made such a carriage, and its motion was remarkably smooth. He constructed a speaking machine, and invented a phonetic alphabet. He put up a speaking tube in his house, then a novel contrivance. The tube communicated between the doctor's study and the kitchen. A countryman who was sitting by the kitchen fire heard a sepulchral voice saying—"I want some coals." The man fled in fright, for the doctor had the reputation of being a sort of magician. He made an artesian well, and there still exists on the garden wall of his house at Derby an inscription in Latin respecting this well, with the date 1783. In the "Botanic Garden" occur the well-known lines, prophetic of the power of steam:—

Soon shall thy arm, unconquered steam, afar,
Draw the slow barge, or drive the rapid car.

Darwin wrote a sensible treatise upon female education, which was translated into German. He said punishment should be avoided, and reproof given with kindness. Emulation he considered dangerous, as being liable to degenerate into envy. He was in advance of his age in sanitary matters, especially in regard to the necessity for pure water, fresh air, utilisation of sewage, and attention to diet and exercise. His daughters learned swimming as well as his sons. He wrote:—"There should be no burial places in churches or churchyards, but burial grounds should be constructed out of towns." Charles Darwin appends this note:—"Nearly a century has elapsed since this advice was given, and it has only been partially carried out." Dr. Krause, his biographer, says:—"This eminent philanthropist, physician, naturalist, philosopher, and poet is far less known and valued by posterity than he deserves. Almost every single work of the younger Darwin may be paralleled by at least a chapter in the works of his ancestor. The credit is due to him of having established

a complete system of the theory of evolution." In the "Temple of Nature" Darwin tried to solve the problem of the origin of language. He died at the Priory, in Derby, in 1802, and was buried in Beardsal Church, where a monument records his "rare union of talents, the zealous benevolence of his disposition, the active humanity of his conduct, and the virtues which adorned his character." By the kindness of the late Mr. Charles Darwin, the writer obtained the loan of an interesting manuscript shorthand notebook belonging to Erasmus Darwin. The book was dated 1776, and was filled with pen-and-ink experiments in the construction of shorthand alphabets, showing that he was not satisfied with the system he wrote, and tried to invent a better. The first paper is inscribed, "Shorthand, or the Art of Writing Quick and Concisely." He records his trial of different kinds of pens, one being a glass pen. He gives these excellent directions on the method of learning shorthand:—"Write the letters singly many times over and many days together, till you can strike them with great accuracy and neatness. Leave out all superfluous letters, writing from the ear only, and not from the vulgar mode of spelling."

Job Orton (1717-1783). The Rev. Dr. Campbell, in the *Christian Witness* (1847), wrote—"But for the constant aid of a body of shorthand writers in our labors it would be impossible for us to get on. Job Orton, in his celebrated *Letters*, often thanks God for the discovery of shorthand, and we not seldom echo the grateful aspiration." The writings of the Rev. Job. Orton (published in 1842) fill two octavo volumes. They consist of discourses, meditations, and letters. Job Orton was born at Shrewsbury in 1717, the eldest son of a grocer. He attended the Free School in his native town, and was afterwards a pupil of the Rev. Chas. Owen, of Warrington. When seventeen he was placed under the care of the Rev. Dr. Doddridge, of Northampton, with whom he remained seven years in training for the ministry. Dr. Doddridge taught shorthand in his school. In a few weeks young Orton had made himself master of the art, and it is said "could take down the whole of most of the sermons he heard." He became assistant to Dr. Doddridge in his school, and began to preach. When the Doctor died he left all his papers to Orton, who wrote a memoir of his friend. Orton was a preacher at Shrewsbury and Kidderminster. It is recorded as remarkable that the Presbyterian and Independent congregations in his native town, having lost their respective pastors, united in one congregation as an inducement for him to become their minister. In a letter to a friend he writes:—"I have sent you a box of books—'Essay on Prayer,' &c., by Angell, the author of the shorthand—and paid the carriage to Manchester." Angell's collection of Prayers contains several that were taken down in shorthand. Job Orton died in 1783, and was buried in St. Chad's Church, Shrewsbury, where a monument was erected to his memory. His celebrated *Letters* were mostly written in Rich's system of shorthand, in which he was an adept, and nearly all his correspondents used the same system. The *Letters* contain excellent advice. Letter-writing is incorrectly said to be a "lost art." In the days of dear postage and slow communication, the writing and receiving of letters being rare and important events, correspondents took time to fill their sheets not only with news but expressions of sentiment. With cheap postage and quick transit, letters are generally brief and business-like. Essays are not written in letters now-a-days, but printed in the monthly magazines. In Letter 8, addressed

to a young clergyman, Job Orton writes:—"It gives me great pleasure to receive a letter from you with so much shorthand in it. You will find it of signal use in saving time and labor, and making your correspondence with some of your friends more easy." Letter 23 commences:—"I could not open your last letter without tearing away a part of the writing, which is bad, especially when writing in shorthand. Always leave a blank for the seal. This you may say is an odd kind of introduction to a letter, but I have heard worse and less-pertinent introductions to many sermons. I have often admired the character which a great lady in France gave to one of the officers of the court, that 'he was excellent at little things.' There is more in this than most people are aware of." To be a good shorthand writer one must be "excellent at little things." The same letter contains these useful hints:—"I am concerned lest you should injure your health by too close application to your studies. Walk out often; and when you read or write, be sure to keep yourself in as upright a posture as you can. Write upon an inclined plane, but a standing desk is best. Nothing is more injurious to the health of young divines and students than stooping." In Letter 70 he says:—"Writing is painful to me, and were it not for shorthand (blessed be the memory of the inventor!) I should write very few letters. I have but two correspondents who do not understand it." All these letters were "transcribed from his original notes."

The Rev. Dr. Doddridge is best known by his hymns and "The Rise and Progress of Religion in the Soul." He had a reputation as a teacher; during 22 years, more than 200 young men were under his care, of whom 120 entered the ministry. Early in life he learned shorthand (Rich's system), made improvements in it, and taught it to his pupils. In the Life of Dr. Doddridge, by Job Orton, it is stated that—"one of the first things he expected from his pupils was to learn Rich's shorthand, that they might make extracts from books, and save themselves many hours in their future compositions." The Doctor had an extensive acquaintance with books. He usually read with a pen in his hand, and often made extracts in shorthand, adding his own reflections. His correspondence was very extensive. His pupils transcribed his shorthand notes and letters. Mr. Isaac Pitman, in his "History of Shorthand," says:—"One of the principal causes of the popularity of Rich's system was its being used and recommended by this pious and excellent man."

Thomas Molineux (1759-1849).—The late John Eglington Bailey lent the writer a scarce and interesting book, entitled "The Grand Master," which was the name given to Dr. John Byrom by his shorthand pupils. This book was "privately printed," only twenty copies being struck off. It contains the shorthand correspondence of Thomas Molineux and Robert Cobbett Roffe, writers of Byrom's system. Thomas Molineux was an enthusiastic admirer of the "Grand Master," whom he calls the "immortal Byrom," and he published several editions of Byrom's shorthand, the first in 1804 and the sixth in 1823. Molineux also published a "Stenographical Copy Book," containing a series of beautifully-engraved exercises in shorthand for pupils. In a letter to the inventor of phonography, written in 1847, he said:—"I am happy to find that you are a successful laborer in the delightful garden of shorthand writing, in which I have been a practitioner for seventy years, or more, of my long life. Not being able to purchase a copy of Byrom's shorthand,

I borrowed one, the price a guinea, and wrote out the whole of the treatise before I understood one word of what I was writing. I was born at Manchester, 14th May, 1759, and came before I was seventeen years of age to be writing-master and teacher of accounts at the Grammar School of King Edward VI. at Macclesfield, where I have since resided. This is written without the use of spectacles, though now in the 89th year of my age." Molineux's first letter to his friend Roffe is dated Macclesfield, 14th February, 1820. He writes:—"There is a pleasure in letters which books cannot supply; and there is a still greater pleasure and charm in conversation, which even letters cannot entirely supply. But shorthand makes the nearest approach to conversation, as it enables us to write with greater ease and fluency than is usually effected in longhand. [Phonography has therefore been aptly termed "Talking upon paper."] When you visit Macclesfield, I can show you a museum of stenographic curiosities, and among the rest a beautiful piece of writing by the Grand Master himself. You see I am writing offhand; and these are perhaps after all the best letters, especially if written in shorthand. One may talk in shorthand, but you must write, not talk, when you use longhand."

In another letter he playfully asks:—"How is Mrs. Roffe this morning? Does she take kindly to your new hobby-horse, this stenographic pony; and will she be content to get up behind you? Two are better than one for fight or for a bit of fun. At all events, I hope you will persevere in the good old cause of shorthand." Roffe replied:—"Your kind inquiries as to how Mrs. Roffe likes my stenographic hobby, I can answer by assuring you she is in love with it, and were she a man, she says she would learn it, if she could have Mr. Molineux for a correspondent. We may be said to ride the stenographic pony together when I read to her your letters." Roffe was an engraver by trade. He writes to Molineux—"From your love of stenography I presume your library contains some portraits of the most eminent professors of this delightful art. It has fallen to my lot to engrave the portrait of Mr. Gurney (the shorthand writer to both Houses of Parliament), an impression of which I send you." Of lithographic shorthand he says—"Mr. Shorter has given me two copies of his shorthand. He has made use of lithography. He writes it first on transfer paper, which is almost as bad as writing on butter. Shorthand writing, to be clear and clean, should be written on the stone." Some of the phonographic publications, notably the Book of Psalms (1848) and the Bible (1867), are fine examples of lithographed shorthand, both of which were written by Mr. Isaac Pitman on transfer paper. Roffe asks—"Have you heard anything of the stenographic machine? The person using it will play upon it with his fingers. The characters used will be the common printing ones." This was written several years before the invention of Signor Michela's stenographic machine, shown at the first Paris Exhibition. Molineux writes:—"Praised be God for shorthand! It has a wonderful quality of bringing people together, without a formal introduction, and making them good friends in a very short time." This is pre-eminently true of phonography, as thousands of phonographers can testify. Molineux was the author of a practical "Arithmetic," on the last page of which is a vignette of Dr. Byrom, with his name in shorthand and the date of his death.

John Harland, of the *Manchester Guardian*, was born in Hull in 1806. After a short schooling, he became a compositor in the office of the *Hull Packet*, studied hard, learned shorthand, and sometimes reported meetings. This led to his removal to Manchester. The Rev. J. G. Robberds, then minister of Cross Street Chapel, lectured at Hull, and being impressed with the accuracy of the report by young Harland, recommended him to the proprietor of the *Manchester Guardian*, Mr. John Edward Taylor, who engaged him as reporter. He soon became head of the reporting staff, and by his full and admirable reports of public meetings, lectures, &c., added to the reputation of the leading provincial newspaper. Mr. Harland wrote Taylor's system, improved by himself, and he invented a system, but it was not published. He admired phonography, preferred phonographic reporters, and testified that "Phonography is undoubtedly the best system of shorthand." Mr. Harland was one of the best reporters in the kingdom; he could follow a fluent speaker and read his notes readily. This was tested in a trial for sedition at Lancaster. Mr. Harland was required to read his notes of the seditious speech. Counsel for the defence boasted that he would "turn this fellow inside out." In cross-examination, he asked:—"You profess to give the exact words?" "Yes."—"You say the prisoner said so and so; now, read what follows." Mr. Harland read that and other passages without hesitation, whereupon the learned counsel said—"I don't think there is another man in England who could do that." This occurred before the promulgation of phonography, which has increased the number of verbatim reporters a hundredfold. Mr. Harland was elected a Fellow of the Society of Antiquaries in 1854. After 1860 he devoted himself mainly to antiquarian research, writing and editing several works on the antiquities of Lancashire and Manchester, some of which were published by the Chetham Society. John Harland died in 1868, aged 62. His collection of shorthand books is in the Chetham College Library. It was through Mr. Harland that the writer came to Manchester as reporter on the *Guardian* nearly forty years ago, and it is with respect and gratitude he pens this tribute to his memory.

Dr. Samuel Crompton.—From a long list of living shorthand writers of renown, I select Dr. Samuel Crompton, of Manchester, for many years surgeon to Henshaw's Blind Asylum, who wrote in phonography and published in phonotypy, forty-two years ago, "Medical Reporting or Case-taking," being "An Attempt to prove that it is necessary for the medical attendants of families to record the particulars of their patients' illnesses and the peculiarities of their constitutions, in order to treat their illness with due care." The author says he was at one time strongly opposed to phonotypy, and is prepared to hear the new types condemned by those who have not inquired into the matter, and observed the extreme care with which Mr. Pitman's inventions have been matured. He believes "the odd-looking characters in which this book is published to be one of the greatest inventions of modern times." Dr. Crompton found that a briefer mode of reporting cases was necessary than that adopted in the London hospitals. He proceeds to say:—"Mr. Pitman came to Manchester in 1841. I did not attend his lecture, for I had seen no notice of it, but I read a strong condemnation of his system in a leading journal (the *Manchester Guardian*). The man who wrote that attack on

Mr. Pitman's shorthand made me waste several years of my life. The attack was unjust, and the proprietors of the journal in which it appeared afterwards declared that they had been mistaken." He refers to the "deformities" in our mode of spelling, and says it is absurd to laugh at phonotypy because of its strange appearance. Phonotypy, he contends, is the "genuine standard of what our writing ought to be. Men may say I am an enthusiast, but I am no solitary dreamer. I belong to a body of above a thousand individuals who have formed themselves into a society to carry out Mr. Pitman's grand reform in literature. No one will deny that it would be a great assistance to a child in learning to read if the letters in which the book is printed were a guide to the pronunciation; that is to say, if the letters suggested the sounds, just as the notes in printed music suggest to the musician the true reading of a piece of music. It is obvious that a child or foreigner in learning our language has to commit the pronunciation of each word to memory. Mr. Pitman has invented signs which will enable the child to learn to read in a much shorter time than formerly, and will greatly benefit the people of every nation, for it is applicable to all languages. On Mr. Pitman's plan of spelling all difficulties are for ever abolished. He has done for language what was done long ago for music: he has furnished us with the principles of a universal language; and if we Englishmen will not act in this case as the foolish Portuguese did when Columbus offered them another world, our language will become the universal one. Some of the letters look odd simply because they are new to us. Alas! for Sheridan and Walker, their occupation is gone. A few bits of lead are to supersede their clumsy volumes, and make each word tell its own pronunciation, and they are to deliver us for ever from words spelled like 'Solomon' and pronounced like 'Nebuchadnezzar.' Shall we not adopt this steam engine for teaching the art of reading, and thus give our ignorant countrymen a key with which to open the temple of knowledge? I am convinced of its ultimate success." Dr. Crompton complains that many medical men do not make memoranda of the details of the cases they attend, or they draw them up so carelessly that they are almost worthless. In other professions, he says, great attention is paid to the recording of facts in order to guard against errors, yet there is much greater necessity for making memoranda in medicine than in any other profession or trade. Writers on medicine in all ages have recommended the practice. But it is almost impracticable to make notes of cases in longhand. On no other ground can the neglect of case-taking be explained. He gives examples in tabular form of notes of cases taken in phonography, adding—"A brief method of writing is necessary. I know of none so good as Mr. Pitman's phonography, which is a very brief, legible, and philosophic system of shorthand. This pamphlet was sent to Bath, written in phonography, and every word of the manuscript was correctly read by the compositors. If I had written it in longhand I doubt very much whether I should have received proofs so correct. I feel so deep an interest in the subject that I will readily assist anyone who is anxious to become a case-taker."

As showing the respect in which Dr. Crompton is held in Manchester, it may be mentioned that a complimentary dinner was given to him on retiring from medical practice, and he received an illuminated address which was drawn up by Mr. James Crossley. The late Bishop of Manchester (Dr. Fraser) wrote to the chairman, Mr.

R. N. Philips, M.P.—“Not only do I owe Dr. Crompton a debt of gratitude for his personal kindness, but I thoroughly appreciate his public spirit, his artistic and literary culture, his benevolence and his sympathy with and for the poor. Those who know Dr. Crompton best will miss him most.”

Dr. Crompton is a living representative of the inventive genius of Lancashire whose name he bears, and he inherits some of the best qualities of his renowned grandfather. It will interest co-operators to know that Dr. Crompton is related by marriage to Canon Molesworth, of Rochdale.

William Hepworth Dixon (1821–1879), historian and traveller, who was born in Manchester, was an enthusiastic phonographer. When a clerk in a Manchester warehouse he wrote a five-act tragedy, which was privately printed. At twenty-five he went to London by the advice of Douglas Jerrold, adopted literature as a profession, and studied for the law, but never practised. He wrote many biographies, histories, and travels. He was a clear thinker, a hard worker, and a popular writer. His writings include lives of John Howard, William Penn, and Robert Blake, “London Prisons,” “Holy Land,” “Memoirs of Lady Morgan,” “New America,” “Spiritual Wives,” “White Conquest,” “Her Majesty’s Tower,” “Free Russia,” “The Switzers,” “History of Two Queens,” “Royal Windsor,” “British Cyprus,” and two romances, “Lady Lisle” and “Ruby Grey.” He travelled far, visiting various parts of Europe, Asia, and America. He helped to found the Palestine Exploration Fund, and was chairman of the committee. By his efforts the Tower of London was opened freely to the public. He edited the “Manchester Phonographic Magazine,” the *Cheltenham Chronicle*, and the *Athenæum*. He repelled Macaulay’s charges against William Penn. No notice was taken of his criticism, though a copy of Dixon’s Life of Penn was found beside Macaulay’s death-bed. He was made a Justice of the Peace, and elected on the London School Board, where he obtained drilling for the boys. When a young man he spoke eloquently at phonetic meetings in Manchester and Salford. Of phonography, he said:—“I have not studied this art more than a few hours, yet I have written several letters in phonography. There are great discrepancies between the orthography and the orthoëpy of our language. Since Cadmus taught the Greeks letters, the art of writing has been retrograding instead of advancing. Phonography can be written with ease by anyone. It is upon its universality and conciseness I ground my hopes of its ultimately becoming the vehicle of all written communication. I believe we have now got a universal alphabet. In phonography there is a philosophical analysis of language and arrangement of marks to represent speech. The characteristics of the present age are rapidity, intensity, concentration. This feeling has operated upon the science of letters. Almost every great man has devoted some time to this subject. Hundreds of systems of abbreviated writing have been given to the world, and some schemes of universal language. They have all failed, but they prepared the way for the beautiful art we are met this evening to commemorate. The great want of the present day is a universal system of writing, sufficiently simple for the lowest mind, yet true to all the requirements of science, easy in its acquisition and in its use, rapid as thought itself.” After exposing the absurdities of spelling, he proceeded:—“But will the phonetic system obviate these evils? It

will. The adoption of the phonetic principle will reduce from years to months the time of learning to read. A man can read the moment he has acquired the alphabet. It is the tendency of all great improvements to quicken thought and develop new energies. The steam engine and printing press are examples of this; but hitherto there has been no discovery calculated to produce a tithe of the general effect upon the mind that phonography is capable of. We dash down our thoughts with almost lightning swiftness. Power flows from it as light from the sun. The poet, the author, the minister may produce an instantaneous record of their best and finest thoughts, which from their very subtlety and beauty are often lost to the world for want of some means of giving them expression. Phonography and phonotypy are calculated to exert great influence upon language. By means of this universal alphabet foreign tongues will be very easy of acquisition, which will in time diminish their number. If every man in Europe could speak every European language, it is probable that only the best language would be spoken, and this diminution of the Babel tongues of earth would favour that universality, that general peace and harmony amongst the human family, which it is the high aim of Christianity to accomplish. I regard phonetic writing and reading as a mighty lever in education. May heaven quicken the workers in this great reform!"

John Eglington Bailey (1840-1888), a Manchester man by adoption, an expert phonographer, eminent in letters, and beloved by many friends, was born at Edgbaston, near Birmingham, and educated at the Grammar School, Warrington, and Owens College. His business life was spent in the service of Ralli Brothers, Peter Street. He learned to write phonography with speed and elegance, and its use was a stimulant to his literary career. When eighteen years of age he gave lectures on phonography and phonotypy before the Cavendish Literary and Scientific Institution. In his report to the "Phonetic Journal" he says—"I traced the early history of spelling, showing that all original alphabets were phonetic. I adduced as reasons for the unparalleled success of phonography that it is founded on nature and philosophy, and has nothing arbitrary about it, while stenographic systems, founded on the imperfect Roman alphabet, have long lists of arbitrary marks, the complex forms not admitting of easy joinings." In 1859 Mr. Bailey assisted in founding the Manchester Phonographic Union, and he acted as secretary, the present writer being the president. Mr. Bailey collected 400 works on shorthand with the intention of writing a history of his favorite art. Many of these books are rare, and he had all of them elegantly bound. These books can be seen at the Reference Library, King Street, with fine specimens of Mr. Bailey's phonographic writing, including a copy of Longfellow's "Evangeline." There are over a thousand volumes, the gift of Mr. Henry Boddington. Mr. Axon, in writing of his friend in the "Manchester Quarterly," said—"Amongst the most beautiful shorthand manuscript I have ever seen are copies of the New Testament and the Book of Common Prayer which Mr. Bailey wrote in 1862 for the lady—also an expert phonographer—who became his wife." An incomplete list of Mr. Bailey's writings numbers 72 books and pamphlets, including "Queen Eleanor and her Crosses," "John Whittaker," "Nonconformity in Manchester," "Old Stretford," "Memorials of Gorton," "Dr. John Dee's Diary." His lectures on books and antiquarian subjects were delightful.

He contributed papers to local literary, historical, and antiquarian societies, and was for several years honorary secretary of the Chetham Society. One of his lectures to the Union was on Thomas Fuller. This was published in "Pitman's Popular Lecturer," and was enlarged into a work of 800 octavo pages, forming a standard life of the wise and witty divine who wrote the "Worthies of England."

Dr. John Byrom (1691-1763).—One of the best of the hundreds of shorthands published in England was the system invented by John Byrom, who was born at Kersal, near Manchester, in 1691. Byrom was educated at Merchant Tailors' School and Cambridge University, where he was known for the "pleasantry and sweetness of his temper, and the sobriety and modesty of his manners." He took the degree of M.A., and was for sometime a Fellow of Trinity College. Discovering a collection of sermons written in shorthand he deciphered the characters, taught himself to write it, and then invented a system which he called "The Universal English Shorthand." He got an Act of Parliament securing his sole right for twenty-one years as publisher and teacher, and taught the art in Manchester and London, two of his pupils being Horace Walpole, and Gibbon the historian. Weston, a rival teacher, challenged Byrom to a trial of speed. Weston was defeated. Byrom kept his journal in shorthand. In recent years this journal was transcribed by a lady and published by the Chetham Society. It contains frequent mention of shorthand. He gives an amusing account of being called to order for taking notes in the House of Commons, and says—"For these attacks upon the liberty of shorthand men I must have a petition from all parts of the country where our disciples dwell, and Manchester must lead them on." Byrom was a Fellow of the Royal Society, and dedicated his shorthand to its members. He published two volumes of poems and wrote essays for the "Spectator," including those on "Dreaming." He was the author of the popular carol "Christians awake."

John Angell, a cotemporary of Byrom and Gurney, was the inventor of a system of shorthand, the preface to which was written by Dr. Johnson, whose name is in the list of subscribers. Boswell relates that "a person was mentioned who, it was said, could take down in shorthand speeches in Parliament—Johnson: Sir, it is impossible. I remember one Angell, who came to me to write for him a preface or dedication to a book upon shorihand; and he professed to write as fast as a man could speak. In order to try him, I took down a book and read while he wrote; and I favored him, for I read more deliberately than usual. I had proceeded but a very little way when he begged I would desist, for he could not follow me." Verbatim writing, said by Dr. Johnson to be "impossible," has become a common and indispensable qualification of newspaper and legal reporters since the invention of phonography. Boswell did not write shorthand; he used abbreviated longhand. "Oh for shorthand to take this down!" he said to Mrs. Thrale (Piozzi). The lady replied, "You will carry it all in your head: a *long head* is as good as *short-hand*."

Charles Dickens.—Readers of "David Copperfield" will remember that Charles Dickens was a shorthand writer of renown. His father was a reporter on the *Morning Chronicle*, and Dickens when a young man determined to qualify himself for newspaper and Parliamentary reporting. In his biographical novel he gives an amusing account of his shorthand studies. Having heard that many distinguished

men had begun life by reporting the debates in Parliament, he consulted his friend Traddles, who told him it would take a "few years" to thoroughly master the "mystery of shorthand writing and reading," being equal in difficulty to learning "six languages." He bought a half-guinea book of Gurney's system, and worked at it with the "desperate intensity" of his "nature," and was plunged into a "sea of perplexity" that brought him to the "confines of distraction" by the "changes that were wrung upon dots," and the "tremendous effects of a curve in the wrong place." "When I had mastered the alphabet," he says, "there appeared a procession of new horrors, called 'arbitrary characters;' the most despotic characters I have ever known; who insisted, for instance, that a thing like the beginning of a cobweb meant 'expectation,' and that a pen-and-ink sky-rocket stood for 'disadvantageous.' When I had fixed these wretches in my mind, I found that they had driven everything else out of it; then, beginning again, I forgot them; while I was picking them up, I dropped the other fragments of the system; in short, it was almost heart-breaking. It might have been quite heart-breaking but for Dora. This would not do, it was quite clear. I was flying too high, and should never get on, so I resorted to Traddles for advice, who suggested that he should dictate speeches to me, at a pace, and with occasional stoppages, adapted to my weakness. I accepted the proposal, and night after night for a long time we had a sort of private Parliament. The result of so much good practice was, that by and by I began to keep pace with Traddles pretty well, and should have been quite triumphant if I had had the least idea what my notes were about. But as to reading them, I might as well have copied the Chinese inscriptions on an immense collection of tea-chests, or the golden characters on all the great red and green bottles in the chemists' shops! There was nothing for it but to turn back and begin all over again." By perseverance Dickens became an excellent reporter. To his friend and biographer, John Foster, he wrote—"I went at it with a determination to overcome all the difficulties which fairly lifted me up into newspaper life and over a hundred men's heads." As there was no opening in the "Gallery" he practised as a reporter in the Law Courts for two years. Dickens was nineteen when he entered the "Gallery" as reporter for the *True Sun* with which Foster was connected; he also served two years upon the *Mirror of Parliament*. In his twenty-third year he became reporter for the *Morning Chronicle*. Mr. James Grant, who was in the Gallery at the same time, states that among eighty or ninety reporters Dickens occupied the highest rank for accuracy in note-taking and quickness in transcribing. Foster says that the occupation of newspaper reporter was of the utmost importance upon the life of Dickens in disciplining his powers and moulding his character. Dickens himself said, late in life:—"To the wholesome training of newspaper work, when I was a very young man, I refer my first successes." His reporting duties afforded that varied experience of life which his wonderful powers of observation and humor enabled him to record in his inimitable manner. Dickens saw the last of the old coaching days. He says—"There never was anybody connected with newspapers who, in the same space of time, had so much post-chaise experience as I. I have had to charge for half-a-dozen breakdowns when writing through the small hours of the night in a swift-flying carriage and pair. I have had to charge for all sorts of breakages. I have charged

for broken hats, broken luggage, broken chaises, broken hands—everything but a broken head, which is the only thing they would have grumbled to pay for.” When presiding at the annual dinner of the Newspaper Press Fund in 1865, he said:—“I hold a brief to-night for my brothers. I have pursued the calling of a newspaper reporter under circumstances of which many of my brethren here can form no adequate conception. I have often transcribed for the printer, from my shorthand notes, important public speeches in which the strictest accuracy was required, writing on the palm of my hand, by the light of a dark lantern in a post-chaise and four, galloping through a wild country, and in the dead of the night, at the then surprising rate of fifteen miles an hour.” He describes taking notes of an election speech by Lord John Russell, at Exeter, amidst a lively fight of vagabonds and in a pelting rain. “I have worn my knees,” he says, “by writing on them in the back row of the old Gallery of the old House of Commons, and I have worn them by standing to write in a preposterous pen in the old House of Lords, where we used to be huddled together like so many sheep—kept in waiting, say, until the woolsack might want re-stuffing. Returning home from exciting political meetings in the country to the waiting press in London, I do verily believe I have been upset in almost every description of vehicle in this country. I have never forgotten the fascination of that old pursuit. The pleasure I used to feel in the rapidity and dexterity of its exercise has never faded out of my breast. I fully believe I could resume it to-morrow, very little the worse from long disuse. To this present year of my life, when I hear a dull speech (the phenomenon does occur) I sometimes beguile the tedium of the moment by mentally following the speaker in the old, old way, and sometimes, if you can believe me, find my hand going on the tablecloth, taking an imaginary note of it all.” Foster adds:—“The latter I have known him do frequently; it was indeed a quite ordinary habit with him.” The testimony of another brother of the flying pen is “There never *was* such a shorthand writer.”

INTERNATIONAL CO-OPERATION AND A UNIVERSAL LANGUAGE.

DURING the third day of the Co-operative Congress at Ipswich a paper was read by Mr. Nash on “International Co-operation,” which led to an interesting discussion suggestive of the thought that a common language is needed to make co-operation universal. Mr. Mitchell, Chairman of the English Co-operative Wholesale Society, said—“I am satisfied the time has arrived when more may be done than has been done for international co-operation. One great difficulty in the interchange of thought and action is that few of us are able to deliver speeches in French, German, and Italian. If we were able to address foreigners in their own language and understood them when speaking to us, international co-operation would advance a great deal faster than it does at the present time. It is absolutely necessary that the people abroad and the people at home should be brought nearer together.” Mr. Maxwell, Chairman of the Scottish Co-operative Wholesale Society, said—“The difficulties of international co-operation are not insurmountable. When I made my first visit to France I was grieved and humbled that I could not communicate my thoughts and feelings in the French language, and I resolved that I would not go back to France until I was able to make myself intelligible.” This was spoken in

June. Mr. Maxwell added—"I am going back in August." The necessity of a knowledge of French in the commercial transactions of the Wholesale Society induced the committee at Manchester to provide a teacher and free instruction in that language for their clerks; the result having been satisfactory, like facilities might be afforded for the acquisition of other languages. Congress requested the Central Board to report upon the advisability of printing a journal in aid of international co-operation; and Mr. Neale was asked to translate Mr. Nash's paper into French, German, and Italian. Could not a page of the *Co-operative News* be printed phonetically in these languages? One of the greatest barriers to international co-operation is the diversity of tongues. A common language for mankind would remove this obstacle to commercial intercourse, and promote peace and goodwill amongst all nations. This grand conception of a universal language, which has been the theme of poets and philosophers in all ages, may yet be realised through co-operation and the spelling reform. Phonetic printing and phonography will enable foreigners to learn our language more readily, and equally help the English people to acquire the pronunciation of other languages; thus the way will be prepared for the use of one language, the best, as the common speech of mankind. It is generally acknowledged, for the following reasons, that English has the foremost claim to this high position:—(1) Our grammar is simple; (2) our vocabulary is copious and expressive; (3) our literature is unrivalled; (4) English is the language of an enterprising, colonising, and prolific people; (5) our commerce is world-wide, and bills of lading in all countries are made out in English; (6) geographically it has the farthest range of any language; (7) it is the tongue of the people who have, in phonetic writing and printing and international co-operation, the best appliances for realising a universal language.

Max Müller estimates that there are 900 different languages and several thousand dialects. The leading living languages, however, are comparatively few. Latin was formerly the common language of learned persons in all civilised countries. Gibbon thought of publishing his great history of Rome in French, but was induced by David Hume to choose his native tongue. French continued for a long time the language of diplomacy. Foreign men of science appreciate the advantage of using the dominant language. For this reason Professor Thorell, of Upsala, says Mr. Axon, wrote in our language his great monograph on spiders. Thomas Watts, the celebrated linguist, said forty years ago—"The prospects of the English language are the most splendid that the world has ever seen. It is spreading in each quarter of the globe by fashion, by emigration, and by conquest [more by commerce]. The increase of population alone in the two great States of Europe and America in which it is spoken, adds to the number of its speakers, in every year that passes, a greater number than the whole of those who speak some of the literary languages of Europe, such as Swedish, Danish, and Dutch. It is calculated that before the lapse of the present century, a time that many now alive will live to witness, it will be the native and vernacular language of about one hundred and fifty millions of human beings."

Seven of the principal languages are spoken in the following proportion—English 100 millions, German 68 millions, Russian and French 50 millions each, Spanish 45 millions, Italian 28 millions, Portuguese 14 millions.

SPELLING REFORM AND PHONOGRAPHY.

Mr. Barham Zincke, in 1883, made this calculation of the probable progress of the English language:—

	1880.	1905.	1930.	1955.	1980.
United States	50,000,000	100,000,000	200,000,000	400,000,000	800,000,000
Canada	4,000,000	8,000,000	16,000,000	32,000,000	64,000,000
Australia	3,000,000	6,000,000	12,900,000	24,000,000	48,000,000
South Africa, &c...	1,000,000	2,000,000	4,000,000	8,000,000	16,000,000
United Kingdom ..	35,000,000	43,750,000	52,500,000	61,250,000	70,050,000
Total.....	93,000,000	159,750,000	284,500,000	525,250,000	998,050,000

Aided by our commerce, colonies, and conquests, English is already the leading language of the world, and according to the above estimate in less than another century a thousand million people will speak the same language, read the same books, and be influenced by the same thoughts and aspirations.

A French author, the Abbé Sicard, wrote:—"Of all languages the English is the most simple, and none seems better calculated to facilitate the intercourse of mankind as a universal medium of communication." A German philologist, Dr. Rapp, also admits the superiority of English, but notes an obstacle to its universality. He says:—"English may pass for the general language of all the world out of Europe. The suitableness of this language for universal adoption would be still more evident were it not obscured by a whimsically antiquated orthography; and the other nations of Europe may esteem themselves fortunate that the English have not made this discovery." We *have* made the discovery, and the obstacle is being removed. Professor Jacob Grimm, another eminent German philologist, observes:—"The English language possesses a power of expression such as was never perhaps attained by any human tongue. In richness, sound reason, and flexibility, no modern language can be compared with it. English may truly be called a universal language, and seems chosen, like the English people, to rule in future time in a still greater degree in all the corners of the earth." Our language can already be written and read phonographically by hundreds of thousands of persons, and it is likely that in another generation phonography will be the usual writing medium of English-speaking people throughout the world. Diversities in language lead to ignorance, national jealousy, and war; a community of language would extend knowledge, facilitate co-operation, and promote brotherhood, mutual confidence, and international harmony. Though the day may be distant when the whole earth shall again be of one speech, we can all do something to hasten that desirable consummation. We believe that our mother tongue is fitted for general use, and regret that its diffusion should be retarded by a clumsy spelling. That obstacle removed, English would be the easiest language for foreigners to learn. Our review of the tongues of the world justifies the conclusion that English is destined to be the general, if not the universal, language of futurity. Regarded in this light, English spelling reform appeals to the highest sympathies of patriots and philanthropists, and especially to the friends of international co-operation.

PHONOGRAPHY.

IN 1887 the Jubilee of phonography was enthusiastically commemorated in Manchester, London, Australia, and the United States. It is fifty-two years since this art was given to the world through Isaac Pitman, in what Camden calls the "praty market town" of Wootton-under-Edge, in Glostershire. I witnessed its birth, helped to clothe and nurse it, and have watched with brotherly love and admiration the growth in strength, beauty, and utility of this promising child of the nineteenth century, which employs the pens and pencils of stenographers throughout the world. The necessities of the age demanded a brief, simple, and legible shorthand; it appeared in the form of phonography. Hundreds of systems have had their day, mostly adaptations, based on the old spelling. It is easy to make a bad shorthand, difficult to contrive a good one. Much has to be made of limited materials. Phonography is composed of consonantal lines of various length and inclination, straight and curved, thin and thick, dots for vowels, letters for words, circles, loops, hooks, and other abbreviations. Every sound has its appropriate sign, the letters are arranged in their natural order, and signs and sounds correspond. The shortest marks are assigned to the commonest sounds; the letters which occur most frequently together have signs which join readily, making the writing lineal and fluent. Phonography is easier to read than longhand and not one sixth its length. It is a universal shorthand, and has already been adapted to seven foreign languages. Phonographers can keep pace with the swiftest speakers, although the rapidity of public speaking has increased of late years. Mr. Gurney-Salter, shorthand writer to the Houses of Parliament, says—"Certainly each generation of shorthand writers has testified to its belief in such acceleration;" and reporters are the best judges of vocal speed. The use of phonography is not confined to reporting; it is superseding longhand in every department of penmanship. Public speakers utter on the average 120 words per minute, two per second. Speeches and sermons have been reported in phonography at the rate of more than 200 words per minute. Mistakes generally arise from inattention to sound and sense, and violation of the rules for writing. Dr. Hodgson, of Edinburgh, lectured about "an aggregation of atoms;" the report read, "a congregation of demons." A Manchester reporter transformed Colonel Thompson's simile of "a goose and a goat" into "a good Sunday coat." An order for "castile soap" was misread "oxtail soup." Fewer mistakes occur in shorthand than in longhand. The length of longhand begets hurry and illegibility. Much time is lost, and sometimes patience, in attempts to decipher bad writing, which is one of the plagues of literary life. It is related that an English statesman had three handwritings: his best he could read himself; his second best he could not read but his secretary could; his worst could not be read by the writer, his secretary, or anyone else. Composition is facilitated by phonography. Dr. Gladstone said:—"We who practise phonography know the immense advantage it is to us. I can compose anything far better in shorthand than in longhand; it is far less mental effort. I suppose it is because the fingers follow the thoughts more rapidly and more accurately."

THE ORIGIN OF PHONOGRAPHY.

At a great gathering of phonographers held in the Town Hall, Manchester, in 1868, the inventor of phonography gave this account of its origin:—"From the age of twelve years I was exceedingly fond of books and music. I read most of the English classics, and had to give to unknown words a mental pronunciation of my own. Here is the ground of the grave charge we make against the present representation of the English language, of keeping millions in ignorance. The words of books are dumb symbols; they speak not; they break the word of promise to the ear instead of keeping it. At the age of sixteen I read through Walker's Pronouncing Dictionary and made a list of about two thousand words, of the pronunciation of which I was ignorant. These words I read again and again until I knew them as well as I knew other words. It was this study of Walker that gave me the first idea of the science of phonetics, and was the first step towards the production of a system of phonetic shorthand, although at that time I did not write shorthand. About a year after, I began to study shorthand. I thought it would be a great advantage to be able to write six times as fast as I had been accustomed to write. I borrowed a book, read it through, copied the alphabet and arbitrary words, and have written shorthand ever since. The system I learned was Taylor's; it is the best of the old systems. At that time there was no cheap system of shorthand; the cheapest was 3s. 6d., and all previous systems had been half-a-guinea or a guinea. After four years' practice I was able to report a slow speaker. At the age of twenty-four I was master of a British school, and wishing to give the elder pupils of my school the benefit of a knowledge of shorthand, I drew up a manual to be published at 3d. It was Taylor's system. I had no intention of becoming a shorthand author; that ambition never entered my mind until it was suggested to me as a means of accomplishing my end. I sent it to my friend Mr. Bagster, of Paternoster Row, London, the publisher of the most beautiful Bibles and Prayer Books, and asked him to publish my little book. He advised me to make a new system. I went to work, and in six months my little book came out. It was called 'Stenographic Sound-Hand.' To test my system I wrote out the Bible. This led to improvements, and in 1840 the name was changed to 'Phonography.' In 1841 another edition was published. This brings me down to my visit to Manchester. Although phonography was not born here the 'Phonetic Journal' was. In the winter of 1841 I was teaching classes and lecturing in this city, and being in the office of Bradshaw and Blacklock, two very good men (Mr. John Barnes and Mr. Timothy Walker), who were then in the office, said—"We can do something to promote your object in this way. If you will write a page of shorthand on a particular kind of paper, with a particular kind of ink, which we will supply, we will produce you an exact printed copy of it." I did not know how it could be done; I knew nothing of lithography then. I wrote it in Mr. Bradshaw's counting-house, and they directly put it upon the stone, and brought me a facsimile of my own writing. I took a sheet of transfer paper home to my lodgings, wrote out the first number of the 'Phonographic Journal' as it was then called, and they printed a thousand copies for me. In this manner the 'Phonetic Journal' [now in its forty-eighth volume] was born in this city."

The real origin of Phonography can be traced to Isaac Pitman's reverent study of the Bible, and the love of truth and accuracy which prompted its revision. This labor of love led to a friendship with the head of the eminent publishing house of Bagster and Sons, as above related, whose suggestion to make a new system resulted in the invention of phonography. Isaac Pitman was from his youth a searcher of the Scriptures, using for the comparison of parallel passages the Svo. Reference Bible published by the Bible Society. This volume was presented to him when a student at the training college of the British and Foreign School Society, London, in 1832—the year of the Reform Bill. In 1835 he was living at Barton-on-Humber, having charge of the British School in that town. He employed his Sundays occasionally as a local preacher in the Wesleyan Connexion, his name being “on the plan.” He was preaching one Sunday at Ulceby and was entertained for the day by Mr. Hay, a farmer, who possessed a copy of Bagster's Comprehensive Bible, which Isaac Pitman had not previously seen. This Bible justified its name by containing five hundred thousand marginal references. The book engaged his attention between the morning and evening services, and obtaining its loan, he took the treasure home to Barton, and found, upon examination, that it contained the errors he had corrected in his own Bible. He suggested to Mr. Bagster the revision of his Comprehensive Bible, remarking that the references ought to be as perfect as the text. Mr. Bagster replied that he would willingly pay for revision if any person would undertake the long task. Isaac Pitman said it should be to him a labor of love. Half-a-million references had to be examined, involving about four million figures and letters, which occupied his leisure time for nearly three years, or two months less than the stipulated time. Three errors, on an average, were found in every two pages. His letter to the Bible Society was never acknowledged, but the errors were corrected. For this labor of love, in making the Bible literally “sound,” he received the appropriate reward of becoming the medium for the invention of “writing by sound,” with the advantage that phonography was introduced to the book trade by the most eminent Bible-publisher in the world, Mr. Bagster, who became the life-long friend of Mr. Pitman, and gave him a superb copy of the Royal 4to. edition of the Comprehensive Bible, treasured at Bath, which bears this inscription upon a silver shield:—“Presented to Mr. Isaac Pitman, as a token of esteem, and in remembrance of the friendly diligence with which he labored to secure the typographical accuracy of this edition of the Sacred Scriptures, by Samuel Bagster, March, 1843.”

There are several spheres of business life where the employment of phonography might be extended with advantage. Lord Rosebery, when presiding at the Phonographic Jubilee meeting, said:—“I am always glad to hear of the economy of public money, but as long as we neglect the economy of time by a greatly-increased use of shorthand in the public offices of this country we are grossly and flagrantly neglecting our duty. The tendency of the age is towards the economy of time and strength; it is therefore a matter of prime necessity that our first economy should be in the direction of a much greater employment of shorthand in our public offices. In the next place we must give our growing lads to understand that shorthand is almost indispensable to a commercial education.”

Sir Charles Russell, M.P., said:—"There is no improvement which so much conduces to the economy of time and accuracy in the discharge of business as the practice of shorthand. I think it is a matter of the greatest regret that there is not attached to every Court an official shorthand writer. I think our Courts are behind the necessities of the times in not being furnished with shorthand writers. The public ought to insist upon a reform in this direction."

Phonography is taught in a thousand colleges and schools in this country, but why should it not be taught in every elementary school, taking precedence of long-hand because the signs are simpler? Shorthand is more useful than some of the subjects in the Education Code. Dr. Weber, of Paris, says:—"In France there are to-day three thousand elementary schools in which shorthand is taught before anything else. It saves time in dictation, the spelling is improved, and the school inspectors testify that the pupils from the schools in which shorthand is taught are more competent than those in other schools. We have petitioned the French Government that stenography may be introduced into all the elementary schools. Having such an example as this before them, other countries might well be spurred on to get their Parliament to act in this way." Mr. Dowling said:—"We teach phonography in connection with the technical schools of Sydney."

The poet Campbell, when made Lord Rector of Glasgow University (1825), said—"I should exhort all young men to learn that most useful art, shorthand writing—an art which I believe will one day be studied as universally as common writing; and it will abridge the labor of penmanship to a degree that will materially quicken the intercourse of human thought." At some future time there will no doubt be professors of phonetics and phonography in our universities, and it is to be hoped that Manchester will lead the way at the Victoria University.

Shorthand writing is suitable work for the nimble fingers of women. Phonography trains the mind, improves the memory, and creates a capacity for business. A girl who is competent at shorthand can support herself. There are few occupations in which so small an outlay will produce a better return. The testimony of Miss Ellis is:—"Shorthand is one of the most desirable occupations a lady can undertake. I have followed the profession for years (sermon reporting) and with good monetary results, and have always found it a most pleasant and suitable occupation." Professor Bridge:—"In the States we have a number of lady reporters. In the State of New York we have two ladies who do just the same class of work in the Courts as men do. One lady receives about five thousand dollars a year. A large number of ladies, from eighteen to thirty-five years of age, receive excellent wages and do excellent work as secretaries, amanuenses, and reporters on papers. A lady is doing my shorthand work while I am absent from America." Lord Rosebery:—"In the days when women are loudly and justly calling for increased and enlarged employment, shorthand offers to them a pursuit in which they are eminently qualified to excel, and in which their experience as type-writers clearly shows they have a right to expect excellence. The stress and pressure of civilised life will make the use of shorthand in correspondence an absolute necessity. I hope with all my heart that shorthand will permeate every cranny and crevice of our civilised life. I pay homage to your lithe and noble art, which has added largely to the power and

economy of the present day, and is likely to add to them indefinitely in the future. I pay homage to it further for this reason, that in the past it has recorded the speeches of a Cicero and a Caesar, and I think in the coming days historians will not be ungrateful to it for having recorded the speeches of a Gladstone, a Disraeli, and a Bright."

The Rev. Dr. Raffles, when presiding at Mr. Benn Pitman's lectures in Liverpool, described phonography as a "railway" method of writing. It was fitting that a great ruler in the railway world—Sir Edward Watkin, M.P.—should pioneer the employment of this railway writing to expedite railway business. Sir Edward writes:—"My first experience of shorthand for correspondence was in boyhood, as my father was, for those times, an adept in the art, working on the old Byrom ways. I have, therefore, always had shorthand in my head. When it became my turn to administer affairs of business, I half killed myself in writing and dictating—which was then the fashion—in longhand; so I learned—for I had to learn it—to *speak* my letters to a shorthand writer. I can now keep four or five men at work taking notes and writing out, and do it in better style by speaking the matter than by writing it out myself in longhand."

As an evidence of the legibility of Phonography we may mention that a part of this article was "set" from shorthand "copy" by the Co-operative Printing Society.

PHONOTYPY.

SPEAKING of the first edition of Phonography, published in 1837, the inventor said at the Jubilee meeting:—"Thus, silently as the day dawns, was inaugurated the greatest reform of modern times. It will take a generation or two to effect it. That it will be accomplished appears to me as certain as that the sun will continue to rise, and truth to prevail over error. Phonetic spelling now commands the assent of every philologist in England and America as the true principle of writing. My object in life has been to make the presentation of thought as easy as possible. Fifty years are a long time in the life of a man, and I have prosecuted my labors for that length of time. Though I will not say we have in phonography the best shorthand form for every word, I maintain that we are not very far from it. The *Globe* newspaper, while praising shorthand and prophesying a bright future for it, said that as to a reformed spelling, which I had attempted to introduce in conjunction with phonetic shorthand, I must by this time acknowledge that it had failed. No! I do not acknowledge it, and I won't acknowledge it. I know by the signs of the times that I have succeeded. There is another *Globe* besides the pinky-paper *Globe*; the English-speaking people of this country, America, and Australia occupy a conspicuous place on it, and they have risen in the might of their intelligence and said:—'The finest language on earth is presented to the eye in the worst spelling on earth, and the time is come to reform it.' We intend to do it by degrees. I will show you how. First, by observing five simple rules:—(1) The letters *c*, *q*, *x* are

rejected as useless, and every other consonant is confined to the representation of one sound; as every figure represents one number. (2) *A, e, i, o, u* represent the short vowels in *pat, pet, pit, pot, put*; and *u* represents, in addition, the vowel in *but, double*. The diphthongs in *bind, boy, bound, beauty*, are written by *ei, oi, ou, iu*; and the open diphthong in *naïve, Kaiser*, by *ai*. (*I*, in preference to *ei*, is allowed to represent the first personal pronoun.) (3) *Th* represents the two sounds in *breath, breathe*, (called, as single letters, *ith, thee*,) and the recognised digraphs *ch, sh, ng*, (called as single letters, *chay, ish, ing*,) represent the sounds heard in *much, wish, sing*. *Zh (zhee)* is introduced for the voiced *ish* in *vision* (*vizhon*). (4) In monosyllables, and sometimes in polysyllables, *n* represents *ng* before *k* and *g*, as *think* (*think*), *anger* (*ang-ger*). (5) The spelling of the LONG vowels is not altered, except in cases of gross irregularity, such as *beau* (*bo*), *cocoa* (*koko*), *receive* (*reseev*), *believe* (*beleev*), because any system of digraphs that might be adopted to represent the long vowels would prejudice the reform. Every letter of the old alphabet is used UNIFORMLY, ONLY for the representation of consonants, short vowels, and diphthongs.

No chanje iz at prezent propozed in the speling ov proper namez, whether ov personz or plasez. This department ov orthografi, ov reit, belongz tu the ownerz ov the namez, and the inhabitants ov the plasez.

The following paragraph will show the application of the rules:—

When Lord Sherbrooke, sum yearz ago, faild tu spel a simpel wurd ov wun silabel, British orthografists konfést themselvz teribli shokt. That a nobel lord, and an authoriti on materz ediukashonal, shud hav blunderd so, woz perfektli inekskiuzabel. So sed the kritiks, and we hav no dout Lord Sherbrooke himself blusht in the preivasi ov hiz chamber. Stranjeli enuf, it okúrd tu a fiu unthinking kreatiurz, that, after all, the orthografi meit onli hav itself tu blame for geting il-uzed. Thát doktrin woz skoft at, and its upholderz held up to ridikiul. Pepel seemd tu think that the sistem ov speling which they had been taught—so painfuli taught—and whoze veri intrikasi proved its wurth, woz a heven-sent boon tu man, and not a thing tu be tampered with. They forgot that it woz for ajez, with their great-grand-fatherz, in a state ov fluks, and that it woz stil a developing kreatiur. They faild tu rekolekt that, a fiu sentiuriz ago, men had speld wurdz akording tu their jujment, and had not been kalld tu akount for doing so; and that Milton, in hiz *Paradise Lost*, had rung half-a-duzen chanjez upon a wurd in az meni pajez, without being dubd illiterate.

CONCLUSION.

Co-OPERATION and phonography have these characteristics in common—efficiency in production, economy in distribution; their benefits are free to all, and both are friendly to education and temperance. A parental relationship exists between phonography and the Co-operative Wholesale Society. Manchester young men who studied phonography and favored phonetic spelling, formed the Roby Brotherhood; its members founded the Manchester and Salford Equitable Co-operative Society,

which originated the "Co-operator," in whose pages Mr. Abraham Greenwood's paper was printed which led to the formation of the Manchester Wholesale Society and the Scottish Wholesale. Some of the Rochdale "Pioneers" received a stimulus from attending the lecture at which Mr. John Bright presided and said, "The public benefits to be derived from phonography are incalculable." There are phonographic classes in connection with the stores at Rochdale, Bolton, and other towns. The Society of Arts holds an annual shorthand examination, and shorthand is an optional subject in the Civil Service. There is a considerable phonographic literature and many shorthand magazines. The "Phonetic Journal" has a circulation of 25,000 copies weekly. More than a million copies of the "Phonographic Teacher" have been printed, besides other instruction books. The Phonetic Society numbers three thousand certificated members. Shorthand associations exist in all the principal towns, with numerous Board School and other classes. In the United States, Canada, Australia, and Continental countries shorthand, principally phonography, is making proportionate progress.

Spelling reform, in order to become a national movement, needs a Royal Commission to choose the best system, which should be used in public documents, inspectors of schools being authorised to "pass" new spellings. As we have no "Academy," like the French, it must be done by the Government, backed by the people. Fashion being then in its favor, authors would publish books in phonetic spelling. Co-operators should set the example by writing and printing labor, honor, favor, program, and so on. We need not wait for new letters; let us make the best use of the present alphabet, and break the "spell" under which we have so long been laboring.

A SHORT OUTLINE OF THE GROWTH OF ENGLISH INDUSTRY,

UP TO THE BEGINNING OF THE PRESENT CENTURY.

BY H. DE B. GIBBINS, B.A., SOMETIME SCHOLAR OF WADHAM COLLEGE, OXFORD.

I.—THE ANGLO-SAXON PERIOD.

THE MANORS AND COMBINED AGRICULTURE.

THE history of English industry begins properly when England had ceased to be the battle ground of various foreign predatory tribes, and had settled down into what is known as the Anglo-Saxon nationality. True, it had attained no mean commercial importance under the Romans, but when they left the country both trade and agriculture decayed. When the nation emerges again from the chaos of conquest, we find the great economic feature of the period is the development and consolidation of the manorial system, under which land and communities are aggregated into "manors," each having its lord, who owned most of the land therein. It is probable, though not certain, that private property in land was at first unknown, and that the "lord of the manor" gained his position under pretence of assisting his humbler brethren. But common ownership of land was by no means extinct under this system, whatever may have been the case originally, hence, in this early period we find the people split up into separate groups, becoming either a community regulated by a headman, or a "manor" administered, in the interest of the lord of the manor, by his bailiff. But, whatever the precise standing of the cultivator of land, whether free "markmen" or manorial tenants, all cultivation and agriculture was carried on collectively. Men gathered together their oxen to form the usual team of eight wherewith to drag the plough; in fact, a combined system of tillage existed, and continued in one form or another for many centuries till comparatively recent times.

The distinctive feature of this combined agriculture was the three-field system. All the arable land near a village was divided into three strips, and was sown in the following manner: A field was sown with wheat or rye in the autumn of one year; then, owing to the slowness of primitive farming, this crop would not be reaped in time for autumn sowing the next year, but the sowing took place in the following spring, the next crop being oats or barley; after this crop the land lay fallow for a year. Hence, of these three strips, every year one had wheat or rye, another oats or barley, while the third was fallow. The land of each individual was necessarily scattered between the various strips of his neighbours, so that each might have a fair share in land of good quality. This style of agriculture, of course, produced very meagre results, but it seems to have been sufficient for the simple wants of the occupiers of that epoch.

Now, the main principle which actuated the dwellers in the ancient mark, or the later manor, was that each community should be self-sufficing and self-contained; hence no encouragement was given to industry beyond what was necessary for the wants of the village. Their flocks and their land provided them with all the food and clothing, coarse though it was, that they required, and they got fuel from the "waste" beyond the manor. No labour was undertaken that required any outside market for its support. The villages wished to be, and were, each a self-sufficing economic whole; hence only the simplest domestic arts and manufactures were carried on.

INTERNAL AND FOREIGN TRADE. MONEY.

BUT however much a community may desire to be self-sufficing it cannot be so entirely. Differences of soil, mineral wealth, and other advantages cause one community to require what another has in abundance. Salt, for instance, was largely in request for salting meat for the winter, and it cannot be universally procured in England. Hence local markets arose, at first always on the neutral boundary between two marks, and the place of the market was marked by the boundary stone, the origin of the later "market cross." These markets, at first, took place only at stated times during the year. Shrines, and burial places of noted men, were the most frequented spots for such annual fairs. Thus, *e.g.*, the origin of Glasgow may be traced from the burial-place of S. Ninian (570 A.D.). There seems to have been a well-defined, though small, trading class; but, at anyrate at first, most people of different occupations met at notoriously convenient places and bartered without the assistance of any kind of middlemen.

Mere barter, however, is tedious and cumbersome; and although, up to the time of Alfred (870 A.D.), a large proportion, though not the whole, of English internal trade was carried on in this fashion, the use of metals for exchange begins to become common in the ninth century; and in 900 A.D. regular money payments by tenants are found recorded. And when we come to the levy of the Danegeld (991 A.D.), the tax raised by Ethelred as a bribe to the Danes, it is clear that money coinage must have been widely diffused and in general circulation.

Trade of all kinds suffered a severe blow by the retreat of the Romans from England. English merchants still, however, did some foreign trade, and were encouraged therein about 1000 A.D. by a law which provided that "if a merchant thrived, so that he fared thrice over the sea by his own means, then was he of thane-right worthy," a comparatively high rank. The settlement of German merchants in London also dates from the time of Ethelred the Unready (about 1000 A.D.). Much of this foreign trade lay in the treasures of rich metals and embroidery used in the numerous monasteries. English merchants, we know, went to Marseilles, and others frequented the French fairs of Rouen and S. Denis in the ninth century; while we have a most interesting document, the first treaty of commerce, dated 796 A.D., by which Karl the Great (or Charlemagne) granted protection to English traders from Mercia. In Alfred's days, one English bishop even "penetrated prosperously" to India with the king's gifts to the shrine of S. Thomas.

SUMMARY OF THE PERIOD.

To sum up, then: the mass of the people, at the time between the Saxon conquest and the Norman conquest, was engaged in agriculture, the staple articles being wool and agricultural produce. Crafts and manufactures were few and simple, and confined to separate communities. Fine arts and works in metal and embroideries were confined to the monasteries. The immense mineral wealth of the island was untouched. Trade was small, but undoubtedly developing.

THE FEUDAL SYSTEM.

BEFORE leaving this period it would be well to observe that, during the later portion of it, the manorial, or, as it might be called, the *feudal* system, had already been growing for generations. It came to be a system that eventually constituted the lords of the manors the nominal protectors, but the real masters, of the village husbandmen dwelling around them. The lord professed to take them under his protection if they surrendered their independence to him, and it was probably owing to the frequent incursions of the Danes that the system grew as it did. In Canute's reign we find it in full force, and at this time the kingdom was divided into great military districts, or *earldoms*, the "earl" being responsible to the king and receiving the profits of his district. When William the Norman conquered England he did not, as is often supposed, impose a feudal system upon the people. The system was there already, developed from the old manors, and all William I. did was to reorganise it, and give the English people Norman, instead of Anglo-Saxon or Danish, lords.

II.—FROM THE NORMAN CONQUEST TO HENRY III.—1066-1216 A.D.

ECONOMIC CONDITION OF ENGLAND AS SHOWN IN THE DOMESDAY BOOK.

THE Domesday Book is the most wondrous contribution to the history of any race that has existed in Europe. As a statistic and economic work, it is as unrivalled as it is comparatively unused. From it we may gather the following few facts as to the economic condition of England about the time of the Norman conquest. The population numbered about 2,000,000, three-fourths of whom lived by agricultural labour, the remaining fourth being townsfolk, gentry, and churchmen. The east and south, especially the county of Kent, were the best tilled, richest, and most populous parts of the country. "The downs and wold gave fine pasturage for sheep, the copses and woods formed fattening grounds for swine, and the hollows at the downs' foot, the river flats, and the low, gravel hills were the best and easiest land to plough and crop. Far the largest part of the country was forest, *i.e.*, uncleared and undrained moor, wood, or fen." The chief towns were London, Bristol, Norwich, Lincoln, Oxford, York, Exeter, and Winchester; but these were trading centres rather than seats of manufacturing industry. A small foreign export trade was done in wool and lead, the imports being chiefly articles of luxury. There were 9,250 villages or manors in the land; in these about three-fifths of each is waste—*i.e.*, untilled, common land—one-fifth pasture, and one-fifth arable.

THE MANORIAL SYSTEM AT THIS EPOCH.

ALL land in the manors above mentioned was divided into (1) *demesne*, belonging to the lord of the manor, and containing about one-third or two-fifths of the whole manor; and (2) into *villeinage*, containing two-thirds or so of the total, and belonging to the villeins on condition of their rendering certain services in agricultural work to their lord. As to the inhabitants of the community, they were divided into three classes. Beneath the lord there came (1) the *villeins*, who formed 38 per cent of the whole population in the time of the Domesday Book, and held their lands generally in "virgates," comprising a fairly large piece. Next to them came (2) the *cottars*, a class quite distinct from and below the former, who probably held only a cottage and a small strip of land, and did not even possess a plough, much less a team of oxen, but had to combine for this purpose. They form 32 per cent of the Domesday population. Finally came (3) the *serfs*, who only form 9 per cent of the population as an average for all England, though in some counties they were as much as 21 per cent, in others as few as 4 per cent. Less than a century after the conquest they disappear, and merge into the cottars. These were the conditions in the central and southern counties, but in the eastern part we find the population divided under another system, into *soc-men* and *liberi homines*. They only form, however, 4 per cent of the total population. The soc-men were subject to their lord's jurisdiction, but free from the more servile conditions of working so many days a week for their lord.

By the end of the thirteenth century we notice important changes in this system. A large class of "free tenants" arose, partly by the elevation of villeins who commuted their servile services by money payments, and partly by the lord of the manor enclosing and then letting portions of the waste, or even of his own demesne, for money rents. This commutation of labour rents for money rents is an important feature of the time, as we shall see later. Special services, and "boon-days" on which work was done for the lord, were similarly commuted; and connected with this is, naturally, the appearance of a class of labourers depending chiefly upon wages—of course, in agricultural labour. They probably were originally cottars who had not enough land to occupy all their time in its cultivation, and thus were free to hire themselves to the lord, or to larger tenants. Of course, these changes came gradually, but their effect is seen subsequently in the difficulties as to wages, which first arose after the Great Plague, and in the final abolition of labour rents at the time of Wat Tyler's rebellion.

ECONOMIC EFFECTS OF THE FEUDAL SYSTEM.

WE shall find that for some time after the Norman conquest English industry does not grow very rapidly. The feudal system gave no scope to individual enterprise; the constant taxation, in the shape of tallages, aids, and fines, repressed the desire of accumulating capital that would probably be practically confiscated; the villeins were bound to the land, and could not leave it without incurring a distinct loss both of social status and the means of livelihood; and good agriculture was impossible under the manorial customs and collective system of tillage. Prices in trades, too, were settled by authority; competition was checked; and merchants had to pay

THE GROWTH OF ENGLISH INDUSTRY.

heavy fines for royal "protection." On the other hand, however, the Norman conquest, which combined the Kingdom of England with the Duchy of Normandy, gave further opportunities for intercourse with France and the continent, and foreign trade received a certain stimulus from this fact. It was further developed by the crusades, the effects of which we must consider at this point.

THE INFLUENCE OF THE CRUSADES UPON TRADE.

THE most patent effect produced by these extraordinary religious and sentimental expeditions was the opening up of trade routes throughout Europe to the shores of the Mediterranean and the East; and this commercial movement gave an impetus to the internal trade of England, which was felt in the growing importance of the towns. The crusades produced also a considerable redistribution of wealth in Europe, and of course in England, too, for the knights and nobles that set out for Palestine often mortgaged their lands and never redeemed them, or they perished and their lands lapsed to the crown, or more frequently to the monasteries, who acted as the absent owner's trustees. Barons going abroad, and kings also, often gave charters of liberties to towns under their jurisdiction in return for ready money. Rye and Winchelsea, for instance, gained their charters by supplying Richard I. with two ships (1191 A.D.), and, later, Portsmouth and Norwich received a similar consideration for helping to pay his ransom (1194 A.D.).

GROWTH OF TOWNS. CRAFT GUILDS.

It will easily be understood that all this had a marked effect upon the towns. In a little more than a century from the compilation of the Domesday Book (1087), we find the towns growing from mere trading places to industrial centres. This is evident from the formation of *craft guilds*, not only in London but in provincial towns, the weavers of London being mentioned as a craft guild in the time of Henry I. And it will be convenient to mention in this place the origin of these guilds, although their importance mainly appears in the succeeding centuries. They had existed as private bodies from an unknown period. The Goldsmiths' Guild claimed to have possessed land before the Norman conquest, and they were fairly powerful in the days of Henry II. (1154 A.D.), for he found it convenient to try and suppress them. But they did not receive the public recognition of a charter till the fourteenth century. They arose, of course, first in the towns, and originally seem to have consisted of a small body of the leading men of a particular craft, to whom the mayor and aldermen of the town confided the regulation of a particular industry, probably as soon as that industry was thought of sufficient importance to be regulated. The guild secured good work on the part of its members, and attempted to suppress the production of wares by irresponsible persons who were not members of the craft. Their fundamental principle was that a member should work not for his own private advantage, but for the reputation and good of his trade; hence bad work was punished, and it is curious to note that night-work is prohibited as leading to poor work. The guild took care to secure a supply of competent workmen for the future by training young people in its particular industry, and hence arose the apprentice system, which, at first at anyrate, had considerable advantages.

The guild, moreover, exercised a moral control over its members, and secured their good behaviour, thus forming an effective branch of the social police. On the other hand, it had many of the characteristics of a benefit society, providing against sickness and death among those belonging to it.

These institutions, however, did not only belong to the towns, but were found in country districts also; thus we hear of the carpenters' and masons' guilds in the reign of Edward III. Even the peasant labourers, according to Professor Thorold Rogers, possessed these associations, which in all cases served many of the functions of the modern trade unions. Later on (1381) we shall come to a very remarkable instance of the power of these peasants' unions in the matter of Tyler's rebellion. It may be well to remark, by the way, that these *craft* guilds were not the same as the *town* guilds, which latter had more municipal purposes.

TEXTILE INDUSTRIES.

ONE of the oldest of the craft guilds was that of the London weavers, of which we find mention in the time of Henry I. (1100). And in this very reign we first hear of the arrival of Flemish immigrants in this country, who helped largely, both then and subsequently, in the development of this industry. Some Flemings had come over in the days of William the Norman, having been driven from Flanders by an incursion of the sea. They had settled at Carlisle, but Henry I. removed them to Pembrokeshire (1111 A.D.), where traces of them remained till a recent period. From early times, also, Norfolk had had influxes of Flemings, of whom we shall hear more in the reign of Edward III. But, although the English learnt most of the improvements in the manufacture of woollen and linen fabrics from foreign sources, the country was never without a certain quantity of textile industry, though of a coarse and inferior kind. Its wool had always been an article of importance, and was largely exported, and taxation upon it was a considerable source of revenue in the thirteenth and fourteenth centuries. In fact, we may safely assume that it was the great demand on the continent for English wool that helped to increase our foreign trade. It may be interesting to note in what this trade consisted at this period.

FOREIGN TRADE.

OUR authority for the articles of foreign trade at this time is the old chronicler, Henry of Huntingdon, whose history was published about 1155 A.D. Like most historians, even of the present day, he says very little about so insignificant a matter as trade; but the single sentence which he devotes to it is probably of greater value than all the rest of his book. From it we gather that our trade with Germany was extensive, and that we exported lead and tin among the metals; fish and meat and fat cattle, which seems to point to some improvement in our pastoral economy; and, most important of all, fine wool, though at that time the English could not weave it properly for themselves. Our imports, however, are very limited, comprising none of the necessities of life, and few of its luxuries beyond silver and foreign furs.

England, in fact, had every opportunity for a prosperous development, except wise government and peaceful reigns. But the progress of the national industry was

checked in many ways : First and foremost, as I have pointed out, by the very nature of the feudal system ; secondly, by the isolation consequent upon the wish of separate communities and manors to be self-sufficing, though this was eventually to slowly break down ; and other reasons are to be found in the frightful state of anarchy into which the kingdom was thrown in the struggles between Stephen of Blois and Matilda, the extortions and ravages of their contending barons, the enormous drain upon the resources of the country caused by Richard I.'s extravagances in the crusades, and equally by the enormous taxes and bribes paid by the worthless John to the Papal see. It is no wonder that we hear, in John's reign, of great discontent throughout all the land, and much misery and poverty, in the towns especially ; and that miserable monarch was only saved from deposition by his opportune death.

Yet with all these evils the economic condition of England, although depressed, was by no means absolutely unhealthy ; and the following reign (Henry III., 1216-72), with its comparative peace and leisure, afforded, as we shall see, sufficient opportunity to enable the people to regain a position of general opulence and prosperity. This time of quiet progress and industrial growth forms a fitting occasion for the marking out of a new epoch.

III.—FROM THE REIGN OF HENRY III. TO THAT OF HENRY VIII.

ECONOMIC CONDITION OF ENGLAND.

THE long reign of Henry III., although troubled by occasional internal dissension, was upon the whole a prosperous and peaceful time for the people. The most remarkable change that we have to notice is that the lower classes of the English people passed from the condition of serfs into that of freemen, subject in some cases to a small money rent for their holdings, and in others to labour rents. The change was gradual, just as the final change from labour rent to universal money rent was gradual. By the time of the Black Death (1348) money rent was the universal rule, and it was the attempt to extort the old-fashioned labour rent that was the prime cause of Wat Tyler's insurrection (1381). Villeinage was practically extinct before the plague, and, generally speaking, the great mass of the labouring classes had achieved freedom. It is of interest to note the economic condition of England in these centuries (the thirteenth and fourteenth). Most of the population were continuously engaged in agricultural pursuits, and this was rendered necessary owing to the very low rate of production, consequent upon the primitive methods of agriculture. The production of corn was only about four, or sometimes eight bushels per acre, and this naturally had the effect of keeping down the population, at this time still only between 1,500,000 and 2,000,000. It is a remarkable fact that even the inhabitants of the towns used at harvest time to go out into the country to get agricultural work, and people often migrated from one district to another for the same purpose, just as Irish agricultural labourers of to-day are accustomed to cross over to England for the harvesting. Some attention was being paid to sheep

farming, and a noticeable increase in this branch of industry took place in the beginning of the fourteenth century. One order of monks in particular, the Cistercians, used to grow large quantities of wool; and, indeed, England had almost a monopoly in the wool trade with Flanders, for even Spanish wool could not be utilised without an admixture of English. But the great increase of sheep farming occurs rather later, at the beginning of the sixteenth century. However, it will be useful to note some of the chief facts concerning the woollen industry of this period.

(1) THE WOOLLEN INDUSTRY.

SOME idea of the importance of the export of the raw material, wool, may be gathered from the fact that (as Professor Rogers tells us) the foreign wars of the Edwards and the Henrys were carried on mainly by the proceeds of the wool taxes, and the enormous revenues which, from the thirteenth to the fifteenth centuries were exacted from England by the Papal court and the Italian ecclesiastics who were quartered on English benefices, were transmitted in the shape of wool to Flanders by the Lombard exchangers, and thence across into Italy. The most fruitful source of extraordinary revenue to Edward III. in his French wars was the great wool tax of 1341, which amounted in money value to £138,000, a sum far in excess of any similar tax. There were a number of different breeds of sheep, and care was taken to improve the breed, and it would seem that forty-four different brands of English wool, ranging in value from £13 to £2. 10s. the sack (of 364lbs.), were recognised both in the home and foreign markets, as mentioned in a Parliamentary petition of 1454.

The average price of wool from 1260-1400 was 2s. 1½d. per clove of 7lbs., i.e., a little over threepence a pound, sometimes fourpence. In the middle of this period (1350) the average annual export, according to Misselden, in the *Circle of Commerce*, was about 11,648,000lbs., representing a value of some £180,683 yearly. The best wool was grown in Wiltshire, Essex, Sussex, Hampshire, Oxfordshire, Cambridge, and Warwickshire; the poorest coming from the north of England, and from the southern downs. Nor must it be supposed that the English could not manufacture the wool they grew. Undoubtedly the people of the Netherlands were at that time the great manufacturers of the world, and were acquainted with arts and processes to which the English were strangers. And for a long time the English could not weave fine cloths; but, nevertheless, there was a considerable manufacturing industry, chiefly of coarse cloths, an industry very widely spread and carried on in people's own cottages under the domestic system. The chief kinds of cloth made were hempen, linen, and woollen coverings such as would be used for sacks, dairy-cloths, woolpacks, sails of windmills, and similar purposes. The great textile centres were Norfolk and Suffolk, where, indeed, manufacturing industries had existed long before the earliest records. An idea of their importance may be given from the fact that, in the assessment for the wool tax of 1341, Norfolk was counted by far the wealthiest county in England after Middlesex (including London). There was also a cloth industry of importance in the west of England, the chief centres being Westbury, Sherborne, and Salisbury. The linen of Aylsham was also celebrated.

THE GROWTH OF ENGLISH INDUSTRY.

SUPERIORITY OF FOREIGN GOODS.

BUT we find rich people used to purchase fine cloths from abroad—*e.g.*, linen from Liège and Flanders generally, and velvet and silk goods from Genoa and Venice—although there was certainly a silk industry in London, carried on chiefly by women, and protected by an Act of 1454. In the England of which we are now speaking the textile industries were prevented from attaining a full development from the fact that, though general, they were strictly local; and, moreover, those who practised them did not look upon their handicraft as their sole means of livelihood, but, till the eighteenth century, in fact, were generally engaged in agriculture as well. The cause of this is connected with the isolation and self-sufficiency of separate communities, previously noted. An evidence of the consequent inferiority of English to Flemish cloth is given by the fact that an Act of 1261 attempts to prohibit the import of spun stuff and the export of wool. Needless to say it was useless. The prices of cloth at this period are interesting as showing the great difference between the fine (*i.e.*, foreign) and coarse (home) cloths. The average price of linen is 4d. an ell, being as low as 2d. and as high as 8½d. Inferior woollens sold at 1s. 7½d. a yard, “russet” at 1s. 4d., blanketing at 1s. On the other hand, scarlet cloth (foreign) rises to the enormous price of 15s. a yard. Cloth for liveries varied from 2s. 1d. to 1s. per yard. Speaking generally for the period (1260-1400), we may give the average price of the best quality at 3s. 3½d. a yard from 1260-1350, and 3s. 5½d. from 1350-1400; while cloth of the second quality fetched 1s. 4½d. in the first period, and 1s. 11¼d. in the second.

FLEMISH INFLUENCE. NORWICH.

It is to Edward III., very largely, that the development of English textile industry is due. It is true that, long before, Henry II. had endeavoured to stimulate English manufacture by establishing a “cloth fair” in the churchyard of S. Bartholomew. But English industry had languished till the days of Edward, partly, no doubt, owing to the continual disorder of the preceding reigns. Stimulated, probably, by his wife Philippa’s connection with Flanders, he encouraged Flemish weavers to settle in England, chiefly in the eastern counties, though we hear of two Flemings from Brabant settling in York in 1331; and about this time one John Kemp, also a Fleming, removed from Norwich and founded in Westmoreland the manufacture of the famous “Kendal green.” The chief centre, however, of the foreign weavers was naturally Norwich, the Manchester of those days, with a computed population of 6,000, and the chief industry was that of worsted cloths, so named from the place of manufacture, Worstead. When we speak of worsted cloths we mean those plain, unpretending fabrics that probably never went beyond a plain weave or a four-shaft twill. The yarn was very largely spun on the rock or distaff, by means of a primitive whorl or spindle, while the loom was but a small improvement on that in which Penelope wove her famous web. There was a great demand among religious orders for sayes and the like, of good quality; plain worsteds were generally worn by the public. Whether the growth of the worsted cloth industry was connected or not with this particular Flemish immigration we cannot determine. The manufacture

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was confirmed to the town of Worstead by a patent of 1313, and in 1328, also, Edward III. issued a letter patent on behalf of the clothworkers in worsted in the county of Norfolk. The manufacture was already so extensive and important that next year a special "aulnager" (or cloth searcher) was appointed to inspect the worsted stuffs of Norwich and district, and held his office for twenty years. In 1348, however, on the petition of the worsted weavers and merchants themselves, the patent was revoked, and the aulnager removed. But in 1410, when Norwich gained a new charter, the power of "aulnage" was once more given, at its own request, to its mayor and sheriffs, or their deputies.

GUILDS IN THIS INDUSTRY.

IN the previous period we referred to the origin and growth of the craft guilds, and it is interesting to note their importance in connection with the woollen industry at this time. As a *separate* craft, that of the weaver cannot be traced back beyond the early part of the twelfth century; in the middle of the twelfth century, however, guilds of weavers are found established in several of the larger English towns. At first in voluntary association, acting independently of each other, it became the policy of the Government in the fourteenth century to extend the guild organisation over the whole country, and thus to bring craftsmen together in organised bodies. Elaborate regulations were drawn up for their governance by Parliament, or by municipalities. Now, in London at this date (1300), and probably at Norwich and other large towns, the woollen industry was divided into four or five branches, the weavers and burellers, the dyers and fullers, and the tailors (*cissores*). The weavers and burellers were united in the same guild, the dyers and fullers in another, while the tailors formed a third guild of their own. But they were all very conscious that they had interests in common, and they were accustomed to act together in matters affecting the industry as a whole, such as, *e.g.*, ordering cloth made in the city to be dyed and fulled in that city and not sent out to some other town. The dyeing and fulling industry, however, could not have flourished much in England at this time, for English cloths were mostly sent to be fulled and dyed in the Netherlands; and indeed we cannot consider dyeing as a really English industry till the days of James I., where it will be duly mentioned. At the same time it was not unknown, for we have scarlet, russet, and black cloths of English make in the fourteenth century. But the industry was chiefly carried on in the Netherlands owing to the progress there made in the cultivation of madder, which forms the basis of so many different dyes. This plant has never been at any time largely cultivated in England, and, moreover, the Dutch for several centuries possessed the sole secret of a process of pulverising the root in order to prepare it for use. Such being the case, there is no wonder that they far excelled the English in the art of dyeing.

AN INDUSTRIAL TRANSITION.

FROM the time of this first Flemish immigration in the fourteenth century the history of English industry begins to undergo an important modification. Up to this time, and for some time afterwards, England had been a wool-growing and

purely agricultural country, exporting raw material, importing manufactures. We shall see that gradually the export of wool declines, home manufactures increase till they are in turn exported, and cloth, and not wool, becomes the basis of our wealth, till finally the export of wool is forbidden altogether. A proof of the growing importance of manufactures in this period is the lack of labourers, and the high wages they get, set forth in the Act 7 Henry IV. (*i.e.*, 1406), which points to an increase of weavers in all parts of the kingdom. The increasing woollen industry that began to flourish so greatly under Edward III.'s care was naturally checked by the great disaster of the Black Death, which for a time utterly paralysed industry in all its branches. But from this it gradually recovered, though its progress was retarded by the long and costly French wars which Edward III. and his successors carried on for nearly a hundred years. The Wars of the Roses, which followed, seem not to have affected industry to any great extent, but had the beneficial effect of destroying the feudal aristocracy, and increasing the power of the middle and mercantile class as a factor in political life. It was the policy of the Tudor sovereigns to finally extinguish the rapidly-decaying power of the feudal lords by simultaneously supporting, and being supported by, the middle class, and the alliance thus made between the crown and the mercantile and manufacturing community resulted in a great increase of commercial prosperity.

DECAY OF TOWNS.

A SIGN of this growth, curious though it seems, was the decay of the towns, to which we find frequent reference in the statutes of Henry VII. and his successor. This decay was due to two causes—(1) to the growth of sheep farming, which we will mention more fully afterwards, and (2) to the fact that the industrial disabilities imposed upon dwellers in towns, in consequence of the corporate privileges of the guilds, now far exceeded the advantages of residence there. The days of usefulness for the guilds had gone past; their restrictions were now only felt to cramp the rising manufacturing industries. Hence we find the manufacturers of the Tudor period were leaving the towns and seeking open villages instead, where they could develop their trade free from the vexatious restrictions of old-fashioned corporations. Of course, laws were passed to check this tendency, and to confine particular industries to particular towns. Thus, in Norfolk, no one was to “dye, shear, or calendar cloth” anywhere but in the town of Norwich (Act of 14 and 15 Henry VIII.); no one in the northern counties was to make “worsted coverlets” except in York (Act of 33 and 34 Henry VIII.).

GERMS OF THE FACTORY SYSTEM.

BUT, of course, such protective enactments were in vain. Henry VII. tried to remedy the supposed evil by limiting the privileges of interference of the guilds, but even this step was useless. Manufactures were slowly and surely transferred to remote villages, and in several industries a kind of modern factory system can be traced at this time. Master manufacturers, weary of municipal and guild-made restrictions, organised in country places little communities solely for industrial

purposes, and so arranged as to afford greater scope for the combination and division of labour. The system of apprenticeship was a powerful element in this scheme, and supplied ready labour for these small factories. The goods were made not as formerly only for local use, but for the purposes of trade and profit throughout the kingdom. The master was bound to his workmen rather more closely than the mill owner of the present day to his hands, for the spirit of personal sympathy and obligation still survived in these small labour communities. But the germs of the modern system were there; for this new system was not that of domestic or cottage industry, as had been the rule in previous periods, but a system of congregated labour organised upon a capitalistic basis by one man—the organiser, head, and owner of the industrial village—the master clothier. Among the famous master clothiers of the woollen industry, we read of Cuthbert of Kendal, Hodgkins of Halifax, Brian of Manchester, each of whom “kept a great number of servants at work—carders, spinners, weavers, dyers, shearers, and others.” Perhaps the greatest of them was John Winchcombe, or “Jack of Newbury,” as he was called, of whom it is recorded that a hundred looms always worked in his house, and he was rich enough to send a hundred of his journeymen to Flodden Field, in 1513. His kerseys were famous all over Europe. It was from communities such as these that the villages of Manchester, Bolton, Leeds, Halifax, and Bury took their rise, and afterwards developed into the great factory towns of to-day.

(2) AGRICULTURE AND SHEEP FARMING (HENRY III. TO HENRY VIII.).

THE agriculture of the early part of this period is described to us by Walter de Henley, who wrote a book on husbandry some time before 1250. It cannot be said that our agriculture was at this time at a high level, for, as we have seen, the production of wheat (*e.g.*) was exceedingly low, not being more than four to eight bushels per acre. If we look at a typical manor, we shall find that the arable lands in it were divided pretty equally between the landlord and the tenants of the manor; and before the Great Plague, the landlord was not merely a rent-receiving master but a capitalist landowner, who cultivated his land by means of his bailiff, subject to his personal supervision. These bailiffs kept very accurate accounts, and we are thereby greatly helped in our investigations in this period. The average rent paid by tenants from the thirteenth to the sixteenth century was sixpence per acre. In many cases, especially on lands owned by monasteries, the land was held on the “stock and land lease” system, by which the landlord let a certain quantity of stock with the land, for which the tenant, at the expiration of his lease, had to account either in money or kind. It must always be remembered, however, that the arable land in a manor was “communal,” *i.e.*, each tenant held a certain number of furrows or strips in a common field, the separate divisions being merely marked by a piece of unploughed land, where the grass was allowed to grow. The ownership of these several strips was limited to certain months of the year, generally from Lady Day to Michaelmas, and for the remainder of the year the land was common pasture. This simple and rudimentary system was utterly unsuited to any advanced agriculture. The tenants, however, also possessed “closes,” some for corn, others for pasture and hay. The

rent of a close was always higher than that of communal land, being eightpence instead of sixpence per acre. Besides the communal arable land, and his close, the husbandman also had access to two or three kinds of common of pasture—(1) a common close for oxen, kine, or other stock, pasture in which is stinted both for landlord and tenant; (2) the open (“champaign” or “champion”) country, where the cattle go daily before the herdsman; (3) the lord’s out-woods, moors, and heaths, where the tenants are stinted, but the lord is not. Thus the tenant had valuable pasture rights, besides the land he actually rented. But the system of holding arable land in strips was very cumbrous and caused many disputes, since often a tenant would hold a short lease on one strip and a longer lease on another, or confusion of ownership would arise; and in many ways, also, tenure was made insecure, and no encouragement was given to advanced agriculture.

As regards the cultivation of the land, it was generally ploughed three times a year. Ordinary ploughing took place in the autumn, the second ploughing in April, the third at midsummer. The furrows were, according to Walter de Henley, a foot apart, and the plough was not to go more than two fingers deep. The ploughing, and much other work, was done by oxen, as being cheaper than horses. The hoeing was undertaken by women, who also worked at harvest time in the fields. Walter de Henley estimates an average yield of six bushels per acre as necessary for profitable farming.

As to stock, the amount kept was generally rather large, and the agriculturist of the thirteenth century was fully alive to the importance of keeping it; and Walter de Henley advised stocking land to the full extent it would bear. Oxen, as we saw, were kept for the plough and draught; and not much stock was fattened for the table, especially as it could not be kept in the winter. There was no attempt to improve breeds of cattle and the scarcity of winter food (for winter roots were unknown till much later), and the general want of means for resisting the severities of the winter helped to keep all breeds much upon the same level. On the other hand, swine were kept in large numbers, and every peasant had his pig in his sty, and, indeed, probably lived on salt pork most of the winter. Care was taken with the different breeds. The whole of the parish swine were generally put, in summer, under the charge of one swineherd, who was paid both by tenants and the lord of the manor. The keeping of poultry, too, was at that time universal, so much so that they were very rarely bought by anyone, and when sold were almost absurdly cheap. This habit of keeping fowls, ducks, and geese must have materially helped the peasant in ekeing out his wages or in paying his rent. Sheep were so important that they require a section to themselves.

SHEEP FARMING.

THE sheep was, in the earlier periods of English industrial history, the mainstay of the British farmer, chiefly, of course, owing to the quantity of wool required for export. England had, up to a comparatively recent period, almost a monopoly of the raw wool trade, her only rival being Spain. There were, as mentioned before, a great number of breeds of sheep, and much care was taken to improve them. The

fleece, however, was light, being only as an average 1lb. 7 $\frac{3}{4}$ oz., according to Professor Rogers, and the animal was small. The reason of this was that the attempts of the husbandman to improve his breeds were baffled by the hardships of the mediæval winter, and the prevalence of disease, especially the rot and scab. It is probable that the average loss on the flocks was 20 per cent a year. They were generally kept under cover from November to April, and fed on coarse hay, wheat, and oat straw, or pea and vetch haulm; but no winter roots were available.

A great increase of sheep farming took place after the Great Plague (1348), and this from two causes. The rapid increase of woollen manufactures promoted by Edward III. rendered wool growing more profitable, while at the same time the scarcity of labour, occasioned by the ravages of the Black Death and the consequently higher wages demanded, naturally attracted the farmer to an industry which was at once very profitable, and required but little paid labour. So, after the Plague, we find a tendency among agriculturists to turn ploughed fields into permanent pasture, or, at anyrate, to use the same land for pasture and for crops, instead of turning portions of the "waste" into arable land. And consequently, from the beginning of the fifteenth century, we notice that the agricultural population decreases in proportion as sheep farming increases; and the steady change may be traced in numerous preventive statutes till we come to those of Henry VIII. about decayed towns, notably the decayed farm-towns or farm-houses in the Isle of Wight, culminating in the excitements of the time of Henry and his son. Another cause that, in Henry VIII.'s time, had a distinct influence in promoting sheep farming was the lack of capital that made itself felt, owing to the general impoverishment of England in his wasteful reign, and which naturally turned farmers to an industry that required little capital, but gave quick returns.

ENCLOSURES.

ONE consequence of this more extensive sheep farming was the great increase in enclosures made by the landlords in the sixteenth century. So great were these encroachments and enclosures in north-east Norfolk, that they led, in 1549, to a rebellion against the enclosing system, headed by Ket; but, though more marked, perhaps, in Henry VIII.'s reign, the practice of sheep farming had been growing steadily in the previous century. Fortescue, the Lord Chancellor of Henry VI. (in the middle of the fifteenth century), refers to its growth, and the prosperity it caused in rural districts—a prosperity, however, that must have been confined only to the great landowners. We receive other confirmation of this from various statutes designed to prevent the rural population from flowing into the towns, as, for example, the Acts of 1 and 9 Richard II. (1377 and 1385), of 17 Richard II. (1394), promoting the export of corn in hopes of making arable land more valuable. Another Act was passed in 1489 (4 Henry VII.) to keep the rural population from the towns. But the growth of sheep farming is also connected with a great economic change in the conditions of labour, and to them we must now draw special attention.

(3) THE CONDITION OF LABOUR (THIRTEENTH TO THE FIFTEENTH CENTURY).

THE whole of this period was a time of economic transition in many ways. It witnessed the break-up of the old manorial system and the growth of a labouring class without land of their own and subsisting almost entirely upon money wages, and the gradual change of the landlord from a large cultivator to a mere rent-extorter. At the same time the isolation of the old manorial communities begins to become less marked, and internal trade increases, especially in connection with the great fairs. Industry becomes specialised in towns, and later in industrial villages, and a noticeable growth of town population takes place. There are two great landmarks in this period upon which the history of industry materially hinges. They are the Great Plague of 1348, and the Rebellion under Wat Tyler, in 1381. We noticed soon after the days of the Domesday Book, when every man was in some way attached to the soil, the growth of a class of labourers who depended chiefly upon the wages of agricultural labour, and their origin was explained there. Even the serfs could leave their village and obtain labour elsewhere, on payment to their lord of a small tax (*capitagium*); and it may here be remarked that the condition of the serf was becoming steadily ameliorated till he is merged in the class of tenants by copy or custom, and his labour is commuted, as was the labour of all other tenants, into a fixed money payment. Now, the labouring class which had now grown up suffered severely from the famine of 1315-16, and their numbers were considerably thinned. At the same time, this loss of life caused a permanent rise of some 20 per cent in their wages, and from this date till the Great Plague they, and the rest of the English people, enjoyed a period of great prosperity. When, in 1348 and 1349, the Black Death ravaged the country, and probably a third of the population perished, the immediate consequence was again a scarcity of labour, and much difficulty was found in getting agricultural work properly done. The commutation of labour rents for money rents, begun largely in the days of Edward II., was hastened, and the serfs were almost completely emancipated; for all tenants were so crushed by this misfortune that it was absolutely necessary to give them this relief. The wages of labourers, of course, rose far above the customary rates. The well-known Statute of Labourers was passed in the vain endeavour to fix wages at the old rate, but it was useless, and evaded both by the employers and labourers. The rise of wages in harvest work, for example, was nearly 60 per cent, and it remained so; the rise in agricultural work, generally, 50 per cent; and so is it in the case of artisan's work, such as carpenters, masons, and others. There was no corresponding advance in the price of provisions, but there was an enormous rise in the price of all articles requiring much manual labour to procure, such as fish, tiles, salt, ironwork, wheels, canvas, lead, and agricultural materials. The labourer, both peasant and artisan, was master of the situation, while the lord found the cost of working his land doubled or trebled. Before the Plague, the costs of harvest to the lord amounted to £3. 13s. 9d.; after it, they rose to £12. 19s. 10d. The peasant farmer, however, who worked his land by his own and his family's labour, was placed in a far better position. So, too, was the serf, whose labour was now far more valuable, while the cost of his living remained the same. The result of all this was that the lords gave up capitalist farming on their own account, and let out nearly all their lands on

lease. True, they endeavoured by irritating and vexatious enactments to get labour at the old prices, but the labourers and serfs had learned to combine, and formed themselves into trade unions of a very effective type. In this combination they were aided by the "poor priests," the followers and disciples of Wickliff, who formed the connecting links between the various labour organisations throughout the land. The lords, in their desperate endeavours to obtain cheap labour, attempted to revive the old customs of villeinage and serfage, and exact once more the almost obsolete labour dues and *corvées*. The result was an unanticipated and effectual outbreak. In June, 1381, the peasants of England rose almost simultaneously, from Scarborough to Kent, and a large body of them, under Wat Tyler, marched upon London. The insurrection was tremendous, and in the long run completely successful. Of course, after its first suppression, and the punishment of its leaders (including several priests), the land lords swore they would never give in. Equally, of course, they did give in—no attempt was again made to exact labour dues or rents—and within a generation serfage had become extinct, and the serfs were known as copyholders, or tenants by custom.

After this great insurrection came what may be termed the golden age of the English labourer, and it lasted all through the fifteenth century. Food was cheap and abundant; wages were amply sufficient. True, the employers of labour still tried, by various petitions and Acts (*e.g.*, 7 Henry IV., 4 Henry V., 23 Henry VI., 11 Henry VII.) to enforce the Statute of Labourers, but they were practically unsuccessful, and prosperity was progressive and continuous till the evil days of Henry VIII. The wages of a good agricultural labourer, before the Plague, had been £2. 7s. 10d. per year as an average, including the labour of his wife and child; after the Plague his wages would be £3. 15s., and the cost of his living certainly not more than £3. 4s. 9d. An artisan, working 300 days a year, would get, say, £3. 18s. 1½d. before 1348, and after that date £5. 15s. 7d., which was so far above the cost of maintenance as to give him a very comfortable position. His working day, too, was only eight hours, while the fixed rents of the time were very low. This was one cause of the prosperity of the new yeoman class, that had arisen after the collapse of the capitalist landowners in consequence of the Plague. There were, however, a few drawbacks in this "golden age," as Dr. Jessop has lately told us. The ordinary hardships of human life were in many respects greater than they are now—disease was more deadly, and the risks of life more numerous—but from this very fact the extremes of poverty and wealth were less widely distinguished and less acutely felt; and, although it cannot be asserted that people did not occasionally die of want in very bad times, yet the grinding and hopeless poverty, just above the verge of actual starvation, so often prevalent in the present time, did not belong to mediæval life. The chief hardships to be encountered were in the winter, for, owing to the absence of winter roots, stock could only be kept in limited quantities, and the only meat procurable was that which had been previously salted. It is certain that much of mediæval disease is traceable to the excessive use of salted provisions. The houses, also, were rudely built of mud, clay, or even wattled material, for brickmaking was a lost art, and stone was only used for the manor houses and the dwellings of the wealthy.

THE GROWTH OF ENGLISH INDUSTRY.

So things went on in the days of the fourth and fifth Henries, and even the wasteful reign of Henry VI., with its heavy foreign wars and huge subsidies to Rome, though it made the Government unpopular and nearly made the king himself bankrupt, yet did not materially injure the general prosperity. The Wars of the Roses, which succeeded (1455-86), did not affect the country at large, and ended in the very desirable consummation of the ruin of the remnants of the feudal aristocracy. Henry VII., as we saw, encouraged commerce, and aided the prosperity of his kingdom, and thereby amassed for his own treasury considerable wealth. But dark days now came upon England, and the evil reign of Henry VIII. began the ruin of the labouring classes, impoverished the whole nation, and left behind it a legacy of pauperism and misery from which it is difficult to say whether we have yet recovered. This unhappy epoch requires a separate section.

THE MISDEEDS OF HENRY VIII., AND THE CHANGES OF THE SIXTEENTH CENTURY.

WE have had many bad kings in the course of our English history, and they have been duly glorified by the conventional historian, but no king was so thoroughly evil in his actions, and so disastrous in his influence, as the Henry who is the delight of a certain class of history-mongers. Henry VIII. succeeded to a full treasury and a goodly fortune from his thrifty father, and soon dissipated the whole of these accumulations. He insisted upon interfering in foreign affairs, which he did not understand. He subsidised the needy Emperor of Germany by dipping into the pockets of his long-suffering people, and his example in this respect has even in more modern times not been disregarded. These continental wars and alliances cost him dear, but even in time of peace his expenditure was equally extravagant. The cost of his establishments, and those of his children, was simply enormous, for the establishments of Mary, Edward, and even Elizabeth, were each more costly than the whole annual charge of his father's household. His extravagance was monumental, though where his money went he himself could not discover. Wolsey said of him: "Rather than miss any part of his will, he will endanger one-half of his kingdom." As a matter of fact, he succeeded in impoverishing the whole of it.

THE MONASTERIES.

HE soon wasted the carefully accumulated treasures of his father, and sought for further supplies. The monasteries suggested themselves as an easy prey; they certainly were not fulfilling their ancient functions in many cases, and were often far from being the homes of religious virtue. So excuses were easily found, and first the smaller, and then the larger monasteries were suppressed (1536 and 1539). But the whole of their vast treasure melted speedily away through the royal fingers into the pockets of the royal favourites, and in a little while Henry was in need once more.

The dissolution of the monasteries, merely from the fact of so much wealth suddenly changing hands, would in itself have produced a severe economic disturbance in the country. But it had a far more serious result than this alone. Nearly all

monastic lands were held by tenants upon the stock and land lease system, spoken of before ; but, when these monastic lands were suddenly transferred into the clutches of Henry's new and needy nobility, the stock was confiscated and sold off, while the money rent was raised. The new owners did not care for the slow, though really lucrative, system of providing the tenant with a certain amount of stock for his land, but simply wished to get all the money they could without delay. The result was that the poorer tenants were almost ruined, and one of the foundations of English pauperism was successfully laid. What small amount of pauperism had previously existed had been sufficiently relieved by the monasteries, who, owing their wealth to charitable offerings, could not well refuse charity to those that needed it ; but, on their dissolution, pauperism had no longer any relief, and very soon we shall see it become necessary to provide that relief by law. With the dissolution the history of English pauperism begins.

DEBASEMENT OF THE CURRENCY.

FOUR years after the dissolution, Henry was in difficulties again. He dared not ask his Parliament for further supplies so soon after his last piece of plunder, so he betook himself to a still more wicked kind of robbery. In 1543 he began to debase the currency, and repeated this criminal action in 1545 and 1546. This debasement forms a landmark in English industrial history as disastrous as the other landmark of the Great Plague. Its effect was not felt immediately, but it was none the less real. The chief point that concerned the labourer was that prices rapidly rose, but that, as is always the case, the rise of wages did not coincide with this inflation, and when they did rise they did not do so in a fair proportion. The necessities of life rose in proportion of one to two and one-half ; wages, when they finally rose, only in the proportion of one to one and one-half. When too late, it was recognised that the issue of base money was the cause of dearth in the realm, and Latimer lamented the fact in his sermons. Meanwhile, the mischief had been done.

ROBBERY OF THE GUILD LANDS.

ONE other method of robbing the industrial classes still remained, and Henry VIII. and his ministers were not slow to take advantage of it. This step was the confiscation of the guild lands, planned by Henry VIII. but finally carried out by his son's guardian, Somerset. These lands had been acquired by the craft guilds both in town and country, partly by bequests from members and partly by purchase from the funds of the guilds. The revenues of these lands were used for lending, without usury, to poorer members of the guilds, for apprenticing poor children, for widows' pensions, and, above all, for the relief of destitute members of the craft. Thus the labourer of that time had in the funds of the guild a kind of insurance money, while the guild itself fulfilled all the functions of a benefit society. Now, Henry VIII. got an Act passed for the confiscation of this and other property, but died before his scheme was carried out. It was, then, Somerset who procured the Act for perpetrating this offence—on the plea that these lands were associated with superstitious uses. Only the property of the London guilds was left untouched. Why this robbery was not

more resented than it was is inexplicable, though it certainly made Somerset unpopular. The guilds had obviated pauperism in the middle ages, assisted in steadying the price of labour, and formed a centre for associations that fulfilled a want now only partially supplied by modern trade unions. Their abolition was a fatal blow to the English labourer.

The suppression of the monasteries, and the creation of a new nobility from the adventurers of Henry VIII.'s court who obtained most of the monastic wealth; the debasement of the coinage and the exaltation in prices, aided largely (1540-1600) by the discovery of new silver mines in South America; the rise in the price of wool both for export and home manufacture, coupled with the consequent increase in sheep farming and the practice of enclosure of land—all produced most important economic changes in the history of English labour and industry. To these we must add, towards the end of the sixteenth century, the great immigration of Flemings, chiefly after 1567, owing to the continual persecutions of Alva and other Spanish rulers. This gave a great impetus to English manufactures, its effects, however, being chiefly felt in the seventeenth century, when another immigration took place. Finally, in the sixteenth century, were laid the foundations of English commercial enterprise and maritime trade, by the voyages of Drake and other great sea captains of Elizabeth's reign. Their expeditions, it is true, were only buccaneering exploits, but they created a spirit of maritime enterprise that bore good fruit in the following reigns.

(4) TRADE IN THE FIFTEENTH AND SIXTEENTH CENTURIES. THE GREAT FAIRS.

ALTHOUGH the foreign trade of England at this period was by no means large, there was yet a fairly considerable commerce with the countries in the West of Europe, and especially with Flanders. The chief export was, of course, wool for the Flemish manufacturers; but there was some amount of other agricultural produce sent out, and also mineral products. In fact, England supplied nearly all Western Europe with two most important minerals—tin and lead, the former coming chiefly from Cornwall and the latter from Derbyshire, though not exclusively from those counties. The "staple" town for the export of tin was Bodmin. There was also some trade with Portugal and Spain, chiefly in wines and fruits, and other luxuries; and the coasting trade was important. In 1554, a company was formed for trade with Russia, but up till that time maritime enterprise had been chiefly confined to the North Sea coasts. The small craft of that time plied mainly between the low countries and the eastern counties of England, using the ports of Norwich, Lynn, and Blakeney, or going up the Norfolk rivers to the great fair of Stourbridge.

It is probable that, as yet, no continuous internal trade existed, except at London, but was carried on at various intervals throughout the year at the great fairs, such as that of Stourbridge just mentioned, or those of Oxford and Winchester. These fairs were of a magnitude that now seems to us remarkable, and lasted, indeed, till the introduction of railways. Professor Rogers mentions that, in his own experience, Hampshire people, not more than fifty years ago, used regularly to visit the great fairs in the eastern counties to buy cloth and cheese that had been brought from the west of England. Defoe, in his tour in the eastern counties (a book now easily

accessible), gives a most interesting and particular description of the Stourbridge fair, which in his time was flourishing with unabated vigour. It lasted a whole month—from the middle of August to the middle of September—and was laid out in long streets of booths and stalls, frequented by merchants not only from all parts of England, but from the continent as well. There were also, of course, local markets in the towns, held once a week as a rule, and these were sufficient to satisfy the everyday wants of the people, who provided themselves with other articles from time to time at the annual fairs. A trading class existed, that went from place to place, and formed, later on, a very efficient means of communication between the various districts. But in this period English industry had not quite developed out of the isolation and economic independence that was still, to some extent, characteristic of mediæval communities.

(5) MINING AND OTHER INDUSTRIES.

WE must not leave this period without a glance at the mining industries of England up to the sixteenth century, though they were insignificant compared with their subsequent development. One of the chief benefits, however, of the Norman conquest, was the revival of coal mining; and it is evident that this was practised to some extent, from an entry in the Boldean Book, the Domesday of the county of Durham, in 1183, where a smith is allowed twelve acres of land for making the ironwork of the carts, and has to provide his own coal. But collieries were not opened at Newcastle till 1238. In the next year (1239) we notice the first public recognition of coal as an article of commerce, and from the charter of Henry III. to the freemen of Newcastle we may date the foundation of the coal trade, and in 1273 it had become sufficiently extensive for coal to be forbidden in London. In the fourteenth century, again, the monks of Tynemouth Priory engaged in mining speculation, and (1380) leased a colliery for £5. In the fifteenth century this trade was sufficiently important to form a source of revenue, for a tax of twopence per chaldron was placed upon sea-borne coal, and in 1421 an Act had to be passed to enforce this tax. In fact, in the fourteenth and fifteenth centuries coal mining became general in Great Britain.

As to the metals, the foreign trade in tin and lead has been already mentioned. In the reign of John, the tin mines of Cornwall were farmed by the Jews, and the tin and lead trade must have attained considerable proportions in the fourteenth century, for the Black Prince paid for his expenses in the French wars by the produce of his mines of those metals in Devonshire. Copper, also, was mined in the northern counties, and in a statute of 15 Edward III. (1343) we find grants of mines given at Skeldane, in Northumberland; at Alston Moor, in Cumberland; and at Richmond, in Yorkshire; a royalty of one-eighth going to the king, and one-ninth to the lord of the manor. Keswick was at that time a centre of this industry; but there cannot have been any great output, for copper had to be imported from Germany in the fifteenth century. The mines were also very primitive, the approaches being made not by shafts, but by adits in the side of a convenient hill. Strange to say, iron was hardly produced at all. This metal was naturally of great importance to the

English agriculturist for his many implements and tools ; but, in spite of her natural advantages, England depended for her supply of iron upon Biscay and Sweden, and the consequent dearness and scarcity of this metal had to some extent a detrimental effect upon husbandry. Another mineral, which is very abundant in England, especially in Worcestershire and Cheshire, was at this period hardly utilised at all. Salt was a necessary of life to the English householder, for he had to salt his meat for the winter ; but he did not know how to mine it himself, and either got it imported from south-west France or contented himself with the inferior article evaporated on the sea coast, until the end of the seventeenth century.

In this place, too, we may mention that brick-making was a lost art from the fifth to the fifteenth century, and bricks were not even imported. The first purchase of bricks to be recorded was at Cambridge, in 1449 ; but before the end of the fifteenth century it became a common building material in the eastern counties, and in the sixteenth century was generally used in London and in the counties along the lower course of the Thames. It will be seen that England had yet to make great progress in her manufacturing and mining industries, the woollen trade and agriculture having been hitherto the chief and most important.

IV.—FROM ELIZABETH TO THE BEGINNING OF THE NINETEENTH CENTURY.

(1) AGRICULTURE : SIXTEENTH TO EIGHTEENTH CENTURIES.

IT will be remembered that agriculture had undergone one or two changes since the time of Henry III. For a period of probably a century, commencing with this reign, the landowner was also a cultivator, owning a large amount of capital in the form of stock. The agriculture of the time was not very advanced, but its best form was seen in this landlord cultivation, generally carried on, as it is in some cases to this day, by means of his bailiff. When this method of cultivation ceased, after the Great Plague, agriculture suffered considerably in some respects—*e.g.*, marling of land was abandoned, and the breed of sheep underwent some deterioration. The landlord also deteriorated, becoming merely a rent-receiver, and developing his rapacious instincts rapidly, till, in the sixteenth century, rackrenting becomes sufficiently notorious for Bishop Latimer and Fitzherbert, the author of a work on surveying, to complain about it in their sermons or writings. English agriculture did not materially improve between the days of Henry III. and James I. It is even probable that some processes by which the land was tilled or improved were forgotten, or at least neglected. The only new kind of agricultural industry introduced was the cultivation of the hop ; but from the middle of the reign of James I. large and important improvements were made, the most palpable effect of which was a rise in rent. The improvements were partly, though not entirely, due to the Flemish immigrants who had come over in the reign of Elizabeth, for these refugees promoted agricultural as

well as manufacturing industry, the inhabitants of the low countries and Holland having been the pioneers of agricultural progress as well as in foreign trade and finance. It was now these people who introduced into England the cultivation of artificial grasses and of winter roots, the want of which, as we have seen, greatly embarrassed the English farmer in the mediæval winter. In James I.'s reign, progress in agriculture was slow as compared with that in commerce, but it was substantial—substantial enough, at anyrate, for the landlords to exact an increased competitive rent, as we know from Norden's work, "The Surveyor's Dialogue" (1607). It was even complained that the rapacity of the landlords tended to discourage progress, for when a tenant wished to renew a lease he was threatened with dispossession if he did not pay an increased rent for the very improvements he had made himself. However, from the facts given by Norden, and also by another writer—Markham, the author of "The English Husbandman" (1613)—it is evident that there was considerable improvement, development, and variety now shown in English agriculture. The special characteristic feature of the seventeenth century is the utilisation of the fallow for roots, though these had been known in gardens in the previous century. Land was still largely cultivated in common fields, and was, of course, much subdivided. The most fertile land was to be found in Huntingdon, Bedford, and Cambridge shires, the next best being in Northampton, Kent, Essex, Berkshire, and Hertfordshire.

Oxen were still preferred to horses; but a noticeable improvement is the attention now paid to the various kinds of manures, to which subject Markham was the first to write specially. The fact that agriculture was now made the topic of various treatises proves that important development was taking place. Besides the works already mentioned, we have the "Systema Agriculturae," by Worlidge, a farmer of Hampshire, the second edition of which appeared in 1675. He is a strong advocate of enclosures, as against the old common field system, on the plea that the former is more conducive to high farming; but he also is in favour of small enclosed farms. Though at first local and somewhat spasmodic, and hindered by the landlord's power of appropriating the results of increased skill on the part of the tenant, under the head of "indestructible powers of the soil," yet the progress made was sufficient to double the population of England. A curious fact in the agriculture of the seventeenth century may be here mentioned; I mean the existence of a very large amount of waste land, and the use made of it for purposes of breeding game. At that time it is evident that killing game was not the exclusive right of the landowners, but was a common privilege. Large quantities of game were sold, and at a cheap price, and "fowling" must evidently have been an important item in the farmer's means of livelihood. The price of corn, however, was now steadily rising. From 1401 to 1540—*i.e.*, before the rise in prices and the debasement of the coinage—the average price had been six shillings per quarter; after prices had recovered from their inflation, and settled down to a general average once more, taking the price from 1603 to 1702, corn was at forty-one shillings per quarter. The average produce had apparently declined since the fifteenth and before the improvements of the seventeenth century. In the former period it was about thirteen bushels per acre, and in the fourteenth century eleven bushels; but Gregory King, writing in the seventeenth

century, only gives ten bushels as the average of his time. His estimate, however, is doubted. At the same time, rent had risen from the sixpence per acre of the fifteenth century to four shillings, according to Professor Rogers, or even 5s. 6d. according to King, who says the gains of the farmer of his time are very small, and that rents were more than doubled between 1600 and 1699. We will reserve the topic of the rise of rent, however, for a separate section, and keep to the agricultural developments of the period.

RAPID DEVELOPMENT IN EIGHTEENTH CENTURY.

As the use of winter roots had been the special feature of the seventeenth century, so the feature of the eighteenth was the extension of artificial pasture and the increased use of clover, sainfoin, and rye grass; not, of course, that these had been hitherto unknown, but now their seeds are regularly bought and used by any farmer who knew his business. At first, like all other processes of agriculture, the development was very slow and gradual, but it went on steadily nevertheless. A great stimulus to progress was given by the fact that the English gentlemen of the eighteenth century developed quite a passion for agriculture as a hobby, and it became a fashionable pursuit for all people of any means, citizens and professional men joining in it as a kind of bye-industry, as well as farmers and landowners who made it their business. Arthur Young, the great agricultural writer of this century, declares that "the farming tribe is now made up of all classes, from a duke to an apprentice." But two important mistakes were made in the eighteenth century, and they have not ceased to exist in the nineteenth, causing very largely the distress under which English agriculture has for some time been labouring. They are the mistakes of occupying too much land with insufficient capital, and of not keeping regular and detailed accounts. Still, between 1720 and 1760, progress was very rapid, and noble landowners made great efforts to improve their estates, in order thereby to raise their rents and increase their profits in the hope of outdoing the great merchant princes who had now appeared upon the scene. They thus became in a way the pioneers of agricultural progress, the principal result of their efforts being seen in the increased number and quality of the stock now kept on farms. The extended cultivation of winter roots, clover, and other grasses, naturally made it far easier for the farmer to feed his animals in the winter; and the improvement in stock followed closely upon the improvement in fodder. The abundance of stock, too, had again a beneficial result in the increased qualities of manure produced, and the utilisation of this fertiliser was scientifically developed. The useful, though costly, process of marling was again revived, and was advocated by Arthur Young; and soils were also treated with clay, chalk, or lime. So great was the improvement thus made that the productiveness of land in the eighteenth century rose to four times that of the thirteenth century, when five bushels or eight bushels of corn per acre was the average. Stock, also, was similarly improved, an eighteenth century fatted ox often weighing 1,200lbs., while hitherto, from the fourteenth to the end of the seventeenth century, the weight had not been usually much above 400lbs. The weight of the fleece of sheep had also increased quite four times. Population being even then small, a considerable quantity of corn was exported, the British farmer being also protected from foreign

competition by the corn laws (made in Charles II.'s reign, 1661 and 1664), forbidding importation of corn, except when it rose to famine prices. Young estimates the acreage of the country at 32,000,000 acres (King put it at 22,000,000 in the seventeenth century); its value (at thirty-three and one-half years' purchase) was, says Young, £536,000,000. The value of stock he places at nearly £110,000,000, and estimates the wheat and rye crop at over 9,000,000 quarters per annum, barley at 11,500,000 quarters, and oats at 10,250,000 quarters. The rent of land had risen to nearly ten shillings an acre.

DECAY OF THE YEOMANRY.

THE development and success of English agriculture, from 1700 to 1765 or 1770, was thus remarkable and extensive; but it was not effected without considerable economic changes and great and unnecessary suffering among two important classes of the population—the yeomen or small freeholders, and the agricultural labourers. The decay of the yeomanry, indeed, forms a sad interlude in the growing prosperity of the country. The position of many small landowners had been greatly and disastrously affected by the Statute of Frauds, passed in the time of Charles II. By this extraordinary and high-handed Act it was decreed that after July 24th, 1677, all interests in land whatsoever, if created by any other process except by deed, should be treated as tenancies at will only, any law or usage to the contrary notwithstanding. The intention of the great landowners who passed this law—an intention which resulted successfully—was to extinguish all those numerous small freeholders who had no written evidence to prove that they held their lands, as they had done for centuries, on condition of paying a small fixed and customary rent. This Act certainly succeeded in dispossessing many of the class at which it was aimed, but there were yet a certain number against whom it was inoperative; hence, at the end of the seventeenth century, twenty years or so after this Act, Gregory King is able to estimate that there were 180,000 freeholders in England, including, of course, the larger owners. But by the time of Arthur Young these also had disappeared, or at least were rapidly disappearing, and he sincerely regrets “to see their lands now in the hands of monopolising lords.” The cause was partly political and partly social. After the revolution of 1688, the landed gentry became politically and socially supreme, and any successful merchant prince—and these were not few—who wished to gain a footing sought, in the first place, to imitate them by becoming a great landowner; hence it became quite a policy to buy out the smaller farmers, and they were often practically compelled to sell their holdings. At the same time, the custom of primogeniture and strict settlements prevented land from being much subdivided, so that small or divided estates never came into the market for the smaller freeholders to buy. It is also certain that this result was accelerated by the fact that small farms no longer paid under the old system of agriculture, and the new system involved an outlay that the yeoman could not afford. Farming on a large scale became more necessary, and this again assisted in extinguishing the smaller men, for large enclosures were made by the landed gentry in spite of feeble opposition from the yeomen, who, however, could rarely afford to pay the law costs necessary to put a stop to the encroachments of their greater neighbours. Thus the yeomen lost their

rights in the common lands, and at the same time the new agriculture involved a breaking up of the old common field system, which could not possibly hold its own against the modern improvements. The abolition of the old system was necessary, but the manner in which it was carried out was iniquitous. The encroachments of the landed gentry were acts of robbery pure and simple, and robbery is not justified even if it produces apparently beneficial results; and in this present age English agriculture is, in a large measure, suffering from the subsequent effects of that robbery, while many people are advocating a partial return to small holdings, cultivated, however, with the improved experience given by modern agricultural progress. Of course, this was not the first occasion on which the landowners had made enclosures and encroached upon the common lands of their poorer neighbours, and not merely upon the waste; but the rapidity and boldness of the enclosing operations in the eighteenth century far surpassed anything in previous times. Between 1710 and 1760, for instance, 334,974 acres were enclosed; and between 1760 and 1843, the number rose to 7,000,000.

ENCLOSURES *v.* COMMON FIELDS.

THE benefits of the enclosure system were, however, unmistakeable, for the cultivation of common fields under the old system was, as Arthur Young assures us, miserably poor. The arable land of each village under this system was still divided into three great strips, subdivided by "baulks" three yards wide. Every farmer would own one piece of land in each strip—probably more—and all alike were bound to follow the customary tillage; this was to leave one strip fallow every year, while on one of the other two wheat was always grown, the third being occupied by barley or oats, pease, or tares. The meadows, also, were still held in common, every man having his own plot up to hay harvest, after which the fences were thrown down, and all householders' cattle were allowed to graze on it freely, while for the next crop the plots were redistributed. Every farmer also had the right of pasture on the waste. This system produced results miserably inferior to those gained on enclosed lands, the crop of wheat in one instance being, according to Young, only seventeen or eighteen bushels per acre, as against twenty-six bushels on enclosures. Similarly, the fleece of sheep pastured on common fields weighed only 3½lbs., as compared with 9lbs. on enclosures. It is noticeable, too, that Kent, where much land had for a long time been enclosed and cultivated, was reckoned in Young's time the best cultivated and most fertile county in England. Norfolk, also, was pre-eminent for good husbandry, in its excellent rotation of crops and culture of clover, rye grass, and winter roots, due, said Young, in 1770, "to the division of the county chiefly into large farms," and, it must be added, to unscrupulous enclosure. It is also worth noting that, at anyrate up to 1765, England exported wheat to Russia, Holland, and America and her colonies, the average export per year (from 1697 to 1765) being 500,000 quarters, while the imports came to a very small figure. After 1765, however, partly owing to a succession of bad harvests, and partly to the rapid increase in population, we had to import corn and grain, though for a long time iniquitous corn laws kept up the prices, and actually made it more profitable sometimes for the farmers to undergo a bad harvest, and realise enormous prices from the starvation of the people in general.

THE RISE IN RENT.

THE farmer himself, however, was heavily taxed for his land, and though the high prices he got for his corn up to the repeal of the corn laws enabled him to pay it, his rent was certainly at a very high figure. The rise had begun after the dissolution of the monasteries in the sixteenth century, though in that period the rise was slow. But Latimer asserts that his father only paid £3 or £4 for a holding which in the next generation was rented at £16, the increased figure being only partially accounted for by the general rise in prices. In the seventeenth century, according to King, rents were more than doubled, and the sixpence per acre of mediæval times must have seemed almost mythical. The Belvoir estate, the property of the Dukes of Rutland, who are spoken of as indulgent landlords, forms a good example of the rise of rent in the two following centuries. In 1692, land is found rented at 3s. 9½d. an acre, and a little later at 4s. 1½d. By the year 1799 the same land had risen to 19s. 3¾d., with a further rise in 1812 to 25s. 8¾d. In 1830 it was at 25s. 1¾d., but in 1850 had risen to 38s. 8d., that is about ten times the seventeenth century rent. This enormous rise was not by any means due solely to increase of skill in agricultural industry, but was largely derived from increased economy in production, or, in other words, from the oppression and degradation of the agricultural labourer.

(2) MANUFACTURES IN THE SIXTEENTH AND SEVENTEENTH CENTURIES.

INDUSTRIAL progress in England in the sixteenth century was rather slow, although English manufacturers were placed in an exceptionally favourable position in some respects by the cessation of foreign competition, caused by the desolation of Flanders after the Spanish persecutions, which practically annihilated her trade and sent thousands of useful immigrants to English shores in the reign of Elizabeth. In the reign of James I. the wool trade is even said to have declined, and certainly we know that little wool can have been exported, for nearly all that produced in England was used for home manufacture. On the other hand, however, the same fact shows that the manufacturing industry was rising in importance, for it required all the home-grown wool that could be got; and, in 1660, the export of British wool was for this reason forbidden, and remained so till 1825. Charles I. placed the wool trade in the hands of the "merchant adventurers," and by his heavy taxation nearly ruined it; but the manufacturing industry flourished steadily, and a considerable part of the population was now engaged in it. It seems to have received some impetus, also, from the Act 4 and 5 James I. (1607 and 1608), carefully regulating and guarding the quality of cloth exported, and by the end of the seventeenth century no less than two-thirds of our exports were woollen fabrics. The usefulness of our climate, too, for this particular manufacture had been discovered, and was now insisted on, while the manufacturing industry was likewise aided by the impetus given to dyeing by the exertions of Sir Walter Raleigh. Previously to James I.'s reign most English goods had to be sent to the Netherlands to be dyed, as I explained above; but Raleigh, in his *Essay on Commerce*, called attention to this fact, and proposed to grant a monopoly for the art of dyeing and dressing, and by his advice the export of English white goods was prohibited, while a dyer from the Netherlands was induced to settle in England and teach the art to our countrymen.

THE GROWTH OF ENGLISH INDUSTRY.

But other influences were at work in favour of English manufacturing industry. Flanders had been laid desolate in the sixteenth century. Now, between 1619 and 1648, Germany suffered a similar fate in the horrors of the Thirty Years' war; and a little later on (1685), England received a fresh accession of industrial strength by the Revocation of the Edict of Nantes, when some thousands of skilled Huguenot artisans and manufacturers came over and settled in this land. They greatly improved the silk, glass, and paper trades, and exercised considerable influence in the development of domestic manufactures generally. It is said that the immigrants numbered 50,000 souls, with a capital of some £3,000,000. The cloth trade, in especial, became one of the main industries of the country, and was widely distributed. The county of Kent, and the towns of York and Reading, made one kind of cloth of a heavy texture, the piece being thirty or thirty-four yards long by six and one-half quarters broad, and weighing 66lbs. to the piece. Worcester, Hereford, and Coventry made a lighter kind of fabric, while throughout the western counties of Norfolk, Suffolk, and Essex were made cloths of various kinds—plunkets, azures, blues, long cloth, bay, say, and serges; Suffolk, in particular, made a "fine, short, white cloth." Wiltshire and Somerset made plunkets and handy warps; Yorkshire, short cloths. Broad-listed whites and reds, and fine cloths, also came from Wiltshire, Gloucestershire, and Oxfordshire; and Somerset was famous in the eastern part for narrow-listed whites and reds, and in the west for "dunsters." Devonshire made kerseys and greys, as also did Yorkshire and Lancashire. The Midlands furnished "Penistone" cloths and "forest whites;" while Westmoreland was the seat of the manufacture of the famous "Kendal green" cloths, as also of "Carpmael" and "Cogware" fabrics. It will be seen that the manufacture was exceedingly extensive, and that special fabrics derived their names from the chief centre where they were made. It may be mentioned here, too, that the value of wool shorn in England at the end of the seventeenth century was £2,000,000, from about 12,000,000 sheep (according to Youatt); and the cloth manufactured from it was valued at £6,000,000 or £8,000,000. Nearly half a century later (1741), the number of sheep was reckoned at 17,000,000, the value of wool shorn at £3,000,000, and of wool manufactured at £8,000,000, showing that progress in invention had not done much to enhance the value of the manufactured article. But in 1774, when the industrial revolution may be said to have fairly begun, the value of manufactured wool was £13,000,000, the value of raw wool (£4,500,000) being smaller in proportion. To this industrial revolution we must now turn our attention.

THE INDUSTRIAL REVOLUTION.—EIGHTEENTH CENTURY.

THE commencement of this epoch is generally placed about 1760. At that time the cloth trade had gathered chiefly round three centres, though still, as I showed in the previous century, comparatively extensive. These three centres were—(1) the eastern counties, and especially the town of Norwich, famous for crapes and bombazines, and other fine, slight stuffs; (2) the west of England, especially the towns of Bradford (in Wiltshire), Devizes, Warminster, all famed for fine serges, Stroud, the centre of dyed cloth manufacture, and Taunton, with 1,100 looms even in Defoe's time, the importance of this district being probably due to the excellence

of the Cotswold wool ; (3) the West Riding of Yorkshire, in which Halifax was the centre for the worsted trade, and Leeds and Bradford for coarse cloths. To this day the west of England maintains its reputation for fine cloths, and Yorkshire for the worsted and coarse fabrics. The cotton trade was as yet insignificant, and is only incidentally mentioned by Adam Smith. Its headquarters were as now, Manchester and Bolton ; but, in 1760, only 40,000 persons were engaged in it, and the annual value of the manufacture was only just over £500,000 ; and, in 1764, the value of our cotton exports was only one-twentieth of that of our woollen exports, and only strong cottons, such as fustians and dimities, were made.

THE DOMESTIC SYSTEM. DIFFUSION OF WORK.

OF course, the great capitalist manufacturers were yet to come. Industry, as yet, was carried on chiefly by large numbers of small master manufacturers, not very far removed above their workpeople, who often combined agricultural with manufacturing pursuits, and owned their own land ; but still there were signs of the growth of the new order of things. It was becoming the custom to employ a comparatively large number of workers under one roof, or at least under one master. Young mentions a silk mill at Sheffield with one hundred and fifty-two hands, a factory at Boynton with one hundred and fifty, and a master manufacturer at Darlington who ran above fifty looms. Work was also often given out by rich merchants to their workmen in the villages to do at home, these workmen being entirely dependent on them. So in Nottingham, in 1750, we find fifty master manufacturers who “put out” work for 1,200 frames in the hosiery trade. At first the weaver had furnished himself with warp and weft, worked it up, and brought it to the market himself ; but by degrees this system grew too cumbersome, and the yarn was given out by merchants to the weaver, and at last the merchant got together a certain number of looms in a town or village and worked them under his own supervision. But even yet the domestic system, as it is commonly called, retained in many if not in most cases the distinctive feature that the manufacturing industry was not the only industry in which the artisan was engaged, but that he generally combined with it a certain amount of agricultural work in the cultivation of his own small plot of land. This fact explains to some extent the comparative comfort of the operative in this cottage industry, for that they were fairly well off is the testimony of Adam Smith, in 1776. Commercial fluctuations were few ; the home market was steady ; employer and employed were more closely knit together than at present ; wealth was more equally distributed, and capital existed in smaller amounts but in a larger number of hands. The poet’s vision of “contentment spinning at the cottage door” was not altogether imaginary, for women and children shared in the common task brought home by the head of the family. Nor, after all, was trade so restricted and hampered as some writers have seemed to suppose. On the contrary, there was, in spite of bad roads, very frequent and considerable internal communication for manufacturing purposes, and this was facilitated by means of the local markets, the importance of which in those days cannot be easily overrated. Manufacturers would ride a long way to buy wool from the farmers or at the great fairs, already mentioned. This was brought home and sorted, then sent out to the handcombers, and being returned combed was

again sent out, off to long distances, to be spun. It was often sent from Bradford to Ormskirk, in Lancashire, or to Wensleydale; or, again, from near London to Kendal and back. When spun, the tops were entrusted to some shopkeeper to "put out" among the neighbours. Then the yarn was brought back and sorted by the manufacturer himself into hanks, according to the counts and twist. The hand-weavers would come for their warp and weft, and in due time bring back the piece, which often was sent elsewhere to be dyed. Finally, the finished cloth was sent to be sold at the fairs, or the local "piece halls" of towns such as Leeds and Halifax.

THE EPOCH OF INVENTIONS AND FACTORY SYSTEM.

THE transition from this domestic, or cottage system, to the modern factory system, as we know it, was sudden and violent. The great mechanical inventions were all comprised within a space of twenty years. In 1764, Watt improved the steam engine; in 1767, Hargreaves invented the spinning jenny, which he patented in 1770; in 1769, Arkwright, a Lancashire man (as also was Hargreaves), invented the spinning frame; and Crompton, in 1785, invented the mule. But the greatest invention of all was when Boulton and Watt, in 1785, first applied the separate discoveries in the use of steam to the cotton manufacture, and when Cartwright, in the same year, patented the power loom. Now that looms had not only been improved, but also absolutely worked by steam, it followed, as a matter of course, that the old form of industry was doomed. The immediate results were that the widespread cottage system was broken up and the workers aggregated into a few districts, while it became necessary to erect huge buildings, filled with hundreds of looms worked by the same steam power, where persons of all ages and both sexes, and especially young people, were collected together without any moral control, and exposed to all the moral and physical injuries of long hours and unsanitary surroundings. There was a rush of labourers from all parts of England to the districts in which the new factories had been built, to supply the demand for more labour.

THE FACTORY ACTS' AGITATION.

IT was at this time that there grew up in England a slavery, in the strictest sense of the term, to which the life on West Indian plantations of the same date was comparative comfort. I refer to the iniquitous traffic in "apprentices" from the London and southern workhouses, from which hundreds of children were shipped off in canal boats or carted away in wagons, to be literally sold for a long term of years to the north country manufacturers. These miserable children were treated with loathsome brutality by ruffianly overseers, and forced to work incredibly long hours — fourteen, sixteen, or eighteen hours in a day being by no means uncommon — urged thereto by innumerable blows, and other methods of torture. For those who care to realise what life under these conditions meant, the *Memoirs of Robert Blincoe*, himself an apprentice, draw a picture of unheeded and ghastly suffering that is rendered more awful by the fact of its existence in a land which at that very period was agitating for the relief of the very largely imaginary sufferings of the negro slaves. In course of time attention was drawn to the facts, and various Acts of

Parliament were passed, first for the regulation of apprentice labour, and afterwards including the labour of women and young children, culminating in the very successful Factory Acts of 1833, and the Ten Hours Bill of 1847. One cannot omit in this connection the glorious names of Owen, Oastler, Sadler, Fielden, and Shaftesbury, the unswerving and faithful friends of the factory hands in the first half of this century. I can only regret that the limitations of space prevent me from going into the details of their philanthropic labours, and from tracing in its entirety the development of the factory agitation, full of absorbing interest as the history of that movement must necessarily be, and essential as it was to the national life of England. When we look back upon the degradation and oppression from which the industrial classes were rescued by this agitation, we can understand why Arnold Toynbee said so earnestly: "I tremble to think what this country would have been but for the Factory Acts."

MODERN DEVELOPMENTS.

WITH the factory system the modern history of English labour and English industry properly begins, and all around us we can see that history now shaping itself. We see how England has developed, comparatively recently as history goes, into a vast manufacturing workshop of every kind of mechanical industry; while, on the other hand, her agriculture has suffered a serious depression, only partially compensated by the advance in other branches. The change dates from 1760, or thereabouts, for up to that time England was a corn-exporting country. The causes of that change are partially economic, but also largely political. For the European situation in 1763 was the most favourable possible to English industry: France had been stripped of most of her possessions in India and North America; Spain counted for nothing in European politics; Germany was torn by internal wars; while Holland, England's ancient rival in foreign trade, had been ruined by William V. The English manufacturers had for a short time the chance of monopolising the markets of the world, especially in North America and India. Even when our market in America was almost lost by our folly in the War of Independence, we were able to extend our trade and influence by the growth of our new colonial empire. Then, to make matters more favourable still, came the great French Revolution in 1789, and for years the whole of Europe was plunged into a confusion which has really only recently been set at rest. England became the workshop of the world, while European nations were destroying each other's resources in internecine conflict. We profited by their folly, and, having had a good start in the modern race for national wealth, can hardly complain if some of our neighbours have attempted to once more overtake us.

(3) TRADE IN THE SEVENTEENTH AND EIGHTEENTH CENTURIES.

ENGLISH trade, as we have mentioned, received a great stimulus from the expeditions, mere piratical excursions though they often were, of the Elizabethan sea-captains. Their voyages bore good fruit, and in the reign of James I. foreign trade made a good start, and the numerous and successful trading companies now formed gave ample evidence of this fact. The Levant Company, for instance, trading with the

East, made "great gains" in 1605. On the last day of the year 1600, Elizabeth granted to Clifford, Earl of Cumberland, the charter of the East India Company, which in James's reign did well, and had a monopoly of the Indian trade till 1698, when a new company was started, though after a few years both were amalgamated (in 1708) into the one great company that laid the foundations of our Indian Empire. America, too, was now being colonised under the directions and by the advice of Raleigh. A proof, too, of the growth of a powerful commercial class who derived their wealth largely from foreign trade is furnished by the new title of nobility, that of baronet, conferred by James I. upon such merchant princes as were able and willing to pay the needy king a good round sum for the honour. It is interesting, by the way, to notice the figures of trade in his reign. In 1610 the exports and imports both amounted to about £4,628,586 in value, and a sign of a quickly developing (eastern) trade is also seen in the fact that James made attempts to check the increasing export of silver from the kingdom. At this time English merchants traded with most of the Mediterranean ports, with Portugal, Spain, France, Hamburg, and the Baltic coasts. Ships from the north and west of Europe used in return to visit the Newcastle collieries, which were rapidly growing in value. The English ships were also very active in the new codfisheries of Newfoundland and the Greenland whale fisheries. Commerce was further aided by the Navigation Acts of 1651, which provided that no merchandise of Asia, Africa, or America should be imported in any but English ships. Previously, the carrying trade had been in the hands of the Dutch, but Holland had now entered upon the period of its decline, and the short war with England, which followed these Acts, contributed to hasten it. The development of English trade is signalised in this century by the appearance of numerous books and essays on commercial questions, of which the works of Mun, Malynes, Misselden, Roberts, Sir Josiah Child, North, and Davenant may be mentioned as among the most important. The increase in the wealth of the country is shown by the rapid rebuilding of London after the great fire, when the loss was estimated at £12,000,000; and Sir Josiah Child, writing in 1670, speaks of the great development of the commerce and trade of England in the previous twenty years. We know from Gregory King that rents had been doubled in this period, and that is a sure sign of prosperity. The East Indian Company, to whom Charles II. had, in 1668, granted Bombay and Salsette, was so flourishing that in 1676 their dividends were at the rate of 300 per cent. Trade with America was equally prosperous. New Amsterdam, now New York, was taken from the Dutch in 1664, and in 1670 the Hudson's Bay Company received their charter. But the main commercial fact of the latter half of the seventeenth century, and of the eighteenth, was the development of the eastern trade, and, as a consequence, of the home production of articles to be exchanged for eastern goods. The cloth trade especially was greatly increased, and imports of cloth from Spain were quite superseded. This improvement in English manufactures led to increased trade with our colonial possessions, especially in the West Indies. It was partly, perhaps, this great development of English trade with both the western and the eastern markets that stimulated the genius of the great inventors to supply our manufacturers with machinery that would enable them to meet the huge demands upon their powers of production, for, by 1760, the export

trade had grown to four times its value in the days of James I. Then, as we saw, it was over £4,000,000 per annum; in 1703, nearly a hundred years later, it was, according to an MS. of Davenant's, £6,552,019; by 1760, it reached £14,500,000. The markets, too, had undergone a change. We no longer exported so largely to Holland, Portugal, and France, as in the seventeenth century; but instead, one-third of our exports went to our colonies. In 1770, for example, America took three-fourths of the manufactures of Manchester, and Jamaica alone took almost as much of our manufactures as all our plantations together had done in the beginning of the century. The prosperity and development of modern English commerce, as we know it, had now begun.

(4) THE INDUSTRIAL CLASSES: FROM THE SIXTEENTH TO THE EIGHTEENTH CENTURY.

IT now remains to glance briefly at the condition of labour from the days of Elizabeth till the industrial revolution; and, in doing so, we must not forget the disastrous changes wrought by the criminal follies of Henry VIII. and his imitators. Compared with the fifteenth century, the poverty of the wage-earners in Elizabeth's reign was great indeed, though even then not so bad as it subsequently became. But the whole of these two centuries show a steady deterioration in the lot of the English labourer and artisan. Of course, the condition of labour will be best seen by taking examples of the wages then given. In Elizabeth's reign, then, we may reckon the yearly wages of an agricultural labourer at about £8. 4s., and the cost of living, which now included house rent, formerly unknown, at £8, thus leaving a very narrow margin for contingencies. Daily wages were (in 1564)—for artisans, 8d. a day in winter and 9d. in summer; for labourers, 6d. in winter and 7d. in summer, and in harvest time occasionally 8d. or even 10d. This is not very much more than the wages paid at the close of the fifteenth century (viz., artisans 3s. a week and labourers 2s.), but the price of food had risen almost to three times the old average. Wages in husbandry and in handicrafts were now fixed, under the Statute 5 Elizabeth, cap. 4 (1561), by the justices in quarter sessions, and of course these employers of labour took good care not to pay more than a mere subsistence wage; and, what is more, wages did actually conform to their assessments in spite of the continual rise in the price of the necessities of life.

GROWTH OF PAUPERISM.

IT is not surprising that under these conditions the problem of pauperism in England speedily took a very pronounced form. Even in 1541, under Henry VIII., it was found that some system of relief was necessary; but a system of voluntary contributions was for a time sufficient to meet the difficulty. But in Edward VI.'s reign pauperism began to increase alarmingly, though now we see that it was only natural; and finally Elizabeth found it necessary to institute a regular system of poor-law relief. In 1601, therefore, by Act 43 Elizabeth, cap. 3, it was legally enacted that all property should be duly assessed by regular assessors in order that rates might be levied for the relief of pauperism. After a few renewals this law was made permanent in Charles I.'s reign (1641). and continued legally in force till 1812; and its general principles lasted till

1835. The effect of this poor law was to keep the wages of labour at the very lowest possible level, for now the employers (chiefly, of course, the landed gentry) knew that if a labourer's wages could not maintain him, he would have to be relieved from the rates. In other words, part of the labourers' wages would be, and was, paid by the general public, and thus expense would be saved to individual employers. When one perceives the full force of this ingenious scheme, and sees how it was successfully carried out for two centuries, one realises how well the landed proprietors of England, who thereby gained the proud and honourable position from which they have not even yet been deposed, understood and acted upon the advice of the psalmist: "Do good unto thyself, and men shall speak well of thee." They have their admirers even now.

WAGES AND ASSESSMENTS.

THE record of their assessments is of the greatest interest for the student of English economic history, though here we have only space to quote those made in a few typical years throughout the period. Speaking generally, we may quote Professor Rogers's remark, that "if we suppose the ordinary labourer to get 3s. 6d. a week throughout the year, by adding his harvest allowance to his winter wages, it would have taken him more than forty weeks to earn the provisions which in 1495 he could have got with fifteen weeks' labour, while the artisan would be obliged to have given thirty-two weeks' work for the same result." To give details, we may first quote, as an example, the Rutland magistrates' assessment in April, 1610. The wages of ordinary agricultural labourers are put at 7d. a day from Easter to Michaelmas, and at 6d. from Michaelmas to Easter. Artisans get 10d. or 9d. in summer, and 8d. in winter. Now, the price of food was 75 per cent dearer than in 1564, while the rate of wages are about the same; and compared with (say) 1495, food was three, or even four, times dearer. Another assessment, in Essex in 1661, allows 1s. a day in winter, and 1s. 2d. in summer, for ordinary labour. But, in 1661, the price of wheat (70s. 6d. a quarter) was just double the price of 1610 (35s. 2½d.). The labourer was worse off than ever. Another typical assessment is that of Warwick, in 1684, when wages of labourers are fixed at 8d. a day in summer, 7d. in winter; of artisans at 1s. a day. At this period Professor Rogers reckons the yearly earnings of an artisan at £15. 13s.; of a farm labourer at £10. 8s. 8d., exclusive of harvest work; while the cost of a year's stock of provisions was £14. 11s. 6d. It is true that at this period the labourer still possessed certain advantages, such as common rights, which, besides providing fuel, enabled them to keep cows and pigs and poultry on the waste. Their cottages, too, were often rent free, being built upon the waste, while each cottage, by the Act of Elizabeth, was supposed to have a piece of land attached to it, though this provision was frequently evaded. But yet it is evident that, even allowing for these privileges, which, after all, were now being rapidly curtailed, the ordinary agricultural labourer—that is, the mass of the wage-earning population—must have found it hard work to live decently. By the beginning of the eighteenth century his condition had sunk to one of great poverty. The ordinary peasant, in 1725, for instance, would not earn more than £13 or about £15 a year; artisans could not gain more than £15. 13s.; while the cost of

the stock of provisions was £16. 2s. 3d. Thus the husbandman who, in 1495, could get a similar stock of food by fifteen weeks' work, and the artisan who could have earned it in ten weeks, could not feed himself in 1725 with a whole year's labour. His wages had to be supplemented out of the rates; and there was but little alteration in these wages till the middle of the eighteenth century.

IMPROVEMENT IN THE MIDDLE OF THE EIGHTEENTH CENTURY.

BUT about that time (1750) he had begun to share in the general prosperity caused by the success of the new agriculture, and the growth of trade and manufactures. Indeed, Toynbee goes so far as to say that on the whole the agricultural labourer, at any rate in the south of England, was much better off in the middle of the eighteenth century than his descendants were in the middle of the nineteenth, for by the middle of the nineteenth century he had completely lost all the privileges and advantages referred to before, and the rise in rents formed a tremendous item in his total expenses. The comparison may be seen very clearly in a table of wages and cost of provisions, given to me by my friend Mr. Thomas Illingworth, of Bradford. From 1750 to 1770, the board of a working man may be placed at 5s. or 6s. a week, and the rent of a cottage at 50s. or 60s. a year. The wages of agricultural labourers were 8s. to 10s. a week; as to artisans, weavers under the domestic system got (in 1770) 18s. to 21s. a week; wool combers, 16s. to 20s. But, if we take the average wages a hundred years later (1870), we find the board of a working man has risen to 11s. or 13s. a week, and house rent to £8 or £12 a year, while wages are about the same, or rather less. Wool combers, *e.g.*, in 1870-75, got 16s. or 18s. a week; the ordinary labourers, 18s. to 20s.; and agricultural labourers, 12s. to 16s. a week, which really represents a lesser sum than previously, both because of increased rent and also because of the loss of common rights and other advantages.

PERIOD OF DEPRESSION. FURTHER PAUPERISM.

THE favourable period of 1760 or so onwards did not, however, last very long. The latter part of the eighteenth century was marked by almost chronic scarcity, and after 1780 wheat was rarely below 50s. a quarter, and sometimes double that price. The famine was enhanced by the restrictions of the corn laws; meanwhile, population was growing with portentous, and almost inexplicable, rapidity. The factories employed large numbers of hands, but these were chiefly children, whose parents were often compelled to live upon the labour of their little ones; and the introduction of machinery had naturally caused a tremendous dislocation in industry, which could not be expected to right itself immediately. Poverty was so widespread that, in 1795, the Berkshire justices, in a now famous meeting at Speenhamland, declared the old quarter sessions assessment of wages insufficient, besought employers to give rates more in proportion to the cost of living, but added that if employers refused to do this they would make an allowance to every poor family in accordance with its numbers. This allowance system succeeded in demoralising both employers and employed alike, taking the responsibility of giving decent wages off the shoulders of the farmers, and putting a premium upon the incontinence and thriftlessness of the labourers. Altogether, the end of the eighteenth and the beginning of the nineteenth

century was the blackest period in the history of English industry. The poor rate rose from 3s. 7d. per head of the population in 1760 to 5s. in 1785, to 9s. in 1802, and to 13s. 6d. in 1813; while even in 1830 it was 10s. 9d. When statisticians like Mr. Giffen, and others not so well qualified as he, talk about the "progress of the nation" in the last fifty years, we should remember that it has not been a progress from a normal state of things to an altogether higher plane, but merely a much-needed return from an abnormally degraded and impoverished condition of labour to something like the state of things about the middle of last century, though, of course, with some improvements due to our much-lauded modern civilisation.

CONCLUSION.

IN concluding this rough and necessarily imperfect account of some points in the growth of industry in England up to the eve of its sudden and extraordinary development in recent times, I can only ask the indulgence of my readers for its many shortcomings. Of these I am, indeed, painfully aware. But, if the very incompleteness of the outline here given should induce any co-operator to study the subject more fully for himself, I shall feel that this attempt has not altogether failed. For to co-operators, above all, should the history of the industry, which they are now doing so much to modify, be of peculiar interest in its many mistakes and vicissitudes. In their hands, if only they have the will to do it, lies the transformation of the present system, together with all the magnificent possibilities of organised and not merely competitive industry.

DEVELOPMENT OF OUR EASTERN MARKETS FOR BRITISH COTTON MANUFACTURES.

BY HOLT S. HALLETT.

1. **T**HE growing importance of the British possessions to our manufacturing industries is evidenced by the fact that the value of the gross export of our home produce has decreased since 1872 from £256,268,000 to £233,842,607, or by nearly 9 per cent, and this notwithstanding the rapid growth of our population and the ever-increasing percentage of it that is dependent upon manufacturing pursuits for its means of livelihood. On looking into the statistics, we find that the value of our export to foreign countries has decreased by 23 per cent, and that our possessions are taking 39 per cent more in value of our produce than they received in 1872.

2. The fall in the value of our export to foreign countries has not been caused by a diminished demand in our Eastern markets. In 1873 our export to China, including Hongkong and Macao, was valued at £8,628,000, and to Japan at £1,884,000; whilst in 1887 they had increased respectively in value to £9,487,000 and £3,805,000, and this in the face of the great fall in exchange, a fall of fully 30 per cent. The increased demand in our Eastern markets, especially for cotton goods, has been of vast importance to this country, and has saved many of our manufacturers from ruin and thousands of our cotton operatives from the direst distress. The gross value of merchandise imported into India increased between 1872-3 and 1887-8 from 32,000,000 to 65,000,000 tens of rupees, or more than doubled. The exports of our goods to India last year were valued at £32,539,234, or at one-seventh of the total value of the export of our home produce. If it had not been for the fall in the price of silver, our export to India would have been enhanced in value by about £10,000,000 above what it was last year, and India would have received one-sixth in value of our total exports of home produce.

3. The increase of the gross value of the import of merchandise of late years into China and Japan is even more remarkable than in the case of India. Since 1872, the value of the total trade of Japan has expanded from \$50,000,000 (Mexican) to over \$131,000,000, equally divided between imports and exports; \$47,250,000 of the trade of Japan is carried on with the United Kingdom; 47·23 per cent of the imports into Japan are derived from Great Britain, and 16 per cent from the East Indies. Nearly two-thirds of the imports into Japan come, therefore, from the United Kingdom and its possessions. The value of our home produce imported into China and Japan between 1881-8 increased from 55,000,000 taels to over 100,000,000 taels, or by 82·46 per cent in seven years.

DIMINISHED DEMAND IN HOME AND FOREIGN MARKETS.

4. In the final report of the Commission on Trade Depression, we are told that "over-production has been one of the prominent features of the course of trade

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during recent years," and that "the demand for commodities has fallen off in quarters where formerly our goods found a certain and remunerative market," and the following instances are given :—

Firstly : "Sir James Caird estimates the loss in the purchasing power of the classes engaged in or connected with agriculture at £42,800,000 during the year 1885, and the loss in several of the proceeding years must, no doubt, have been equal to or even greater than this. This amount has been lost to the markets in which it was formerly spent, and cannot fail to have had an important influence upon the demand for manufactured goods."

Secondly : "Our trade with foreign countries is becoming less profitable in proportion as their markets are becoming more difficult of access owing to restrictive tariffs."

THE STATE OF OUR COTTON TRADE.

5. THE value of our gross export of cotton manufacture in 1888 was £71,886,540, or nearly one-third of the gross value of the export of British produce. Of this vast amount, £31,149,865 worth was taken by India, Hongkong, and our other possessions; £8,919,709 by the Chinese Treaty Ports, Japan, Dutch possessions in the Indian Seas, Siam, and French Indo-China, which form mainly our foreign markets in the East; leaving £31,816,966 worth taken by foreign countries in the rest of the world.

6. In connection with our home markets for cotton goods, we must likewise bear in mind that, in the words of Mr. George Lord, "the tendency is year by year to use fewer cotton goods. We all remember that cotton goods were very much more largely used, not only amongst the operative classes, but even amongst the middle classes, ladies wore calico dresses at breakfast very often. In various ways—from fashion, from our climate, for instance, being less suited to cotton than woollen clothing, and so on—the consumption per head of cotton goods in England is going down. We see it in our servants; they wear stuff dresses where they formerly wore calicoes. Flannel shirts often take the place of cotton and linen; and I think we have but little to look for, so far as the cotton trade is concerned, in the increase of home consumption, but that we must rely upon foreign markets; and, again, in many foreign markets we have been beaten, not fairly, but by operation of restrictive tariffs, many of our goods being altogether excluded." Referring to the Continent, the United States, and Canada, which are now competing with us in cotton goods, he went on to say : "We cannot look to those markets for such an expansion of consumption as will take off our steadily increasing production; the market that we must look to is India, and I think before very long China will also assist us greatly."

LOSS AND GAIN OF CUSTOMERS FOR COTTON GOODS SINCE 1872.

7. THE exclusion of our cotton manufactures from the Continent and North America is well shown by the trade and navigation accounts of 1872 and 1888. The former gives separately the export of grey and bleached cotton piece goods to

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various countries, but gives in gross the export of those printed and dyed. Comparing the accounts of the two years, we find that the quantity of our export of grey and bleached piece goods to Germany has diminished by 85·27 per cent, to France by 85·36 per cent, to Austria by 75·48 per cent, to Italy by 59·43 per cent, to Holland by 24·87 per cent, to Portugal by 10·73 per cent, to Turkey by 35·92 per cent, to Egypt by 60·77 per cent, to British North America by 91·95 per cent, and to the United States by 87·51 per cent; the gross decrease in the export to the above countries being from 1,112,257,764 yards to 457,226,200 yards, or by 655,031,564 yards, which is equivalent to 58·90 per cent. Our average trade in these goods with the above countries last year was, therefore, barely more than two-fifths of what it had been in 1872.

8. If our other markets had diminished their receipt in like ratio three-fourths of our mills and manufactories would now be closed, and the operatives would have been left to find their living elsewhere. Happily for us this has not been the case. Our consumption of raw cotton, as shown in Messrs. Ellison and Co.'s last Annual Review of the Cotton Trade, has increased from 3,013,000 bales of 400lbs. in 1870-1 to 3,770,000 bales in 1888-9, or by 25 per cent. This has been chiefly due to the expansion of our commerce in our Eastern markets. Comparing our accounts of 1872 with those of 1888, we find that our export of grey and bleached goods has increased 23·53 per cent to China and Hongkong, 123·35 per cent to Japan, 83·41 per cent to the British East Indies, and 15·15 per cent to Australasia; the gross increase with these countries being from 1,472,506,732 yards to 2,439,478,600 yards, or by 967,971,868 yards, which is equivalent to 65·74 per cent.

CONSUMPTION OF COTTON BY COMPETING COUNTRIES.

9. THE rapid growth in the consumption of cotton since 1860 is given in Messrs. Ellison and Co.'s Annual Review as follows, in thousands of bales of 400lbs :—

TABLE No. 1.

	1888-9.		1886-7.		1876-7.		1870-1.		1860-1.
Great Britain..	3,770	..	3,691	..	3,182	..	3,013	..	2,614
Continent	4,069	..	3,640	..	2,450	..	1,962	..	1,723
United States..	2,692	..	2,448	..	1,571	..	1,116	..	1,009
East Indies.....	871	..	710	..	231	..	87	..	65
Total	11,402	..	10,489	..	7,434	..	6,178	..	5,411

10. According to the same authority, "the particulars referring to the United States are exclusive of cotton consumed in Mexico and Canada. The increase on the Continent is used chiefly by domestic consumers, and is mainly at the expense of the linen and woollen industries, especially the former." From the above table, we find that since 1870-1 the consumption of raw cotton in the United Kingdom has only increased 25·12 per cent, whilst the consumption on the Continent has increased 107·39 per cent, the United States 141·22 per cent, and the East Indies 900 per cent. In 1870-1 our consumption was one-half of the total, in 1888-9 it has sunk to

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one-third, and last year the Continent consumed more raw cotton than the United Kingdom. For half-a-dozen seasons past the consumption of cotton in Europe and America has exceeded the supply, the quantity in the ports and at the mills at the end of September was only 806,000 bales, against 1,802,000 at the close of September, 1883, showing an annual average decrease of 159,000 bales, or about 3,000 bales per week. This explains the squeeze experienced at the close of each of the past two or three seasons. Messrs. Ellison and Co. estimate that the consumption of the world for the ensuing season will be about 11,088,000 bales of 400lbs., against 10,648,000 last season, and 10,279,000 the season before. The estimate for 1889-90 is—American, 7,386,000; East Indian, 1,640,000; sundries, 770,000; total, 9,796,000. Average weight, 453lbs.; bales of 400lbs., 11,088,000; Great Britain, 3,977,000; Continent, 4,205,000; United States, Canada, &c., 2,906,000.

TABLE No 2.

Number of Cotton Spindles in various Countries.

	1889.	1888.	1887.	1886.	1885.
Great Britain ..	43,500,000	43,000,000	42,740,000	42,700,000	43,000,000
Continent	24,000,000	23,500,000	23,180,000	22,900,000	22,750,000
United States ..	14,175,000	13,525,000	13,500,000	13,350,000	13,250,000
East Indies	2,760,000	2,490,000	2,420,000	2,260,000	2,145,000

COMPETITION IN COARSE YARNS AND MANUFACTURES.

11. THE consumption per spindle in Great Britain is 34·66lbs. ; on the Continent, 67·22lbs. ; in the United States, 75·96lbs. ; and in the East Indies, 126·23lbs. This shows clearly how very much finer goods made in Great Britain are than those made elsewhere, and that it is chiefly in the production of coarse goods that we have been suffering in competition with our rivals. Restrictive tariffs have impeded the entrance of our coarse yarns into the Continent and America ; and the great fall in the value of silver that has occurred since 1872, joined with the favourable geographical position of India, has enabled that country to supply its own needs with the same class of goods, and to throw its coarse cotton yarns into China and other markets, which were formerly served with those commodities by Great Britain and by their own hand manufacture, chiefly the latter.

COMPETITION IN COTTON GOODS BETWEEN INDIA AND GREAT BRITAIN.

12. It is believed that the total capital invested in cotton manufacturing in India does not fall far short of £10,000,000. Of the ninety-seven mills, seventy-two are in the Bombay Presidency, fifty of these being in the town and island of Bombay ; six are in Bengal, all in and around Calcutta ; six in Madras, four being in the town ; five in the North-Western Provinces, all in Cawnpore ; and the remainder in different parts of India. The oldest of the Bombay mills was established in 1854,

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and in 1870 there were only seven ; but by 1875 the number had increased to twenty-two, and in 1880 to forty. Ten more were added in 1881, and twenty-three between that time and January, 1888. The last fourteen years have seen the creation of fifty-seven out of the seventy-two Bombay mills, and ten more are now in course of construction, representing 2,400 looms and 250,000 spindles. The total area under cotton in India at the close of 1887 was 14,532,513 acres, of which about 5,500,000 were in Bombay and Scinde. The first shipment of yarn from India to Hongkong happened in 1866. At present three-fifths of the yarn made in Indian mills is consumed in India, and two-fifths is exported. In 1886-7, the Indian export consisted of £189,000 worth of cotton yarn and £489,000 worth of piece goods. In 1873-4, India exported 2,454,000lbs. of twist and yarn and 15,721,000 yards of piece goods. In 1876-7, there were forty-seven mills in India, 1,100,112 spindles, and 9,129 looms.

The following table shows the progress of the cotton spinning and weaving industry in India, and the export of cotton yarns and cotton manufactures since 1876 :—

TABLE No. 3.

Year.	Number of Mills.	Number of Spindles.	Number of Looms.	Export of Twist and Yarn. Lbs.	Export of Piece Goods. Yards.
1877-78.....	53	.. 1,289,706	.. 10,533	.. 15,600,201	.. 17,545,464
1878-79.....	58	.. 1,436,464	.. 12,983	.. 21,333,508	.. 22,661,231
1879-80.....	58	.. 1,470,830	.. 13,307	.. 25,862,474	.. 25,800,201
1880-81.....	58	.. 1,471,730	.. 13,283	.. 26,901,346	.. 30,424,032
1881-82.....	62	.. 1,550,944	.. 14,386	.. 30,786,304	.. 29,911,017
1882-83.....	62	.. 1,654,108	.. 15,116	.. 45,221,000	.. 41,563,000
1883-84.....	74	.. 1,895,284	.. 16,251	.. 49,876,606	.. 55,564,513
1884-85.....	81	.. 2,037,055	.. 16,455	.. 65,897,183	.. 47,908,513
1885-86.....	86	.. 2,110,847	.. 16,455	.. 78,241,771	.. 51,527,624
1886-87.....	94	.. 2,261,561	.. 17,455	.. 91,804,244	.. 53,361,383
1887-88.....	95	.. 2,302,982	.. 18,415	.. 113,451,375	.. 69,434,690
1888-89.....	97	.. 2,375,739	.. 18,840	.. ....	.. ....

13. The hands employed in the mills increased from 43,000 in 1878-79 to 80,515 in 1888-89; of these, as far as details have been obtained, 46,606 were men, 15,057 women, 12,403 youths of both sexes, and 2,947 children. In the "Statement of the Trade of British India, 1883-84 to 1887-88," it is stated that—

"The exports of raw cotton were slightly less than in the preceding year, but the value was greater.

"Of the total quantity, 5,374,542cwt., the exports to England amounted to 2,139,698cwt., being not quite 40 per cent of the whole. Only about one-third of this is consumed in England, however, quite two-thirds being re-exported to the continent. The level of price for cotton has fallen so low that many use cloth now made from the finer American or Egyptian cotton who used cloth made from the coarser Indian cotton ten or fifteen years ago. The Lancashire mills are, moreover, not nearly so extensively employed in the manufacture of the coarser kinds of goods for the Indian

markets as they were before the Bombay manufactures took their present development; hence their exports of goods to India are largely of the finer kinds, in which the Bombay mills do not compete as yet to any great extent, and their consumption of Indian cotton has proportionately declined. Our cotton is now most largely used in India itself, on the European continent where it is manufactured into blouses and other garments for the peasantry and artisans, and to a smaller extent in China for the same purpose and for wadding.

“The chief outlet for the woven goods of the mills is in India itself, and it will no doubt continue to be the chief outlet, for mill-woven goods are surely and rapidly superseding the hand-loom manufactures of the country. For yarn, on the other hand, the markets of China and Japan offer an extensive field for the Indian spinner, though he may presently find Japan closed against him, for that enterprising people has already about 300,000 spindles at work in steam mills, and the industry will be greatly developed within a few years. But the Bombay spinner will probably continue to hold the field in China, and he will also presently acquire other extensive markets in the other countries of Southern Asia and Eastern Africa. As regards the market in China, the following extract from the report of the trade in China for 1887, published by the Imperial Maritime Customs, is interesting:—

“‘The reports of some of the Commissioners of Customs, as well in the north as in the south of China, make special reference to this commodity to point out that the yarn from Bombay is gradually taking the place of that from Manchester in the markets of China, and the average opinions of the dealers in the yarns, as expressed in these reports, gathered in from widely distant places, is that Bombay yarn is a better wearing article when woven into cloth than is Manchester yarn. India, at length, is sending to China a staple article of commerce mutually beneficial to both nations.’

“While the bulk of the trade in yarn is still with China and Japan, the greater part of the trade in piece goods is carried on with the eastern coast of Africa (partly through Aden as an entrepôt) and with Ceylon and the Straits. A good deal of the piece goods trade consists of dyed and printed cloth exported from Madras, while the largest part of the exports of yarn is from Bombay.”

14. In table No. 4, pages 314, 315, 316, and 317, I give from the same statement the quantity and value of Indian imports and exports, including re-exports of cotton manufactures in 1887-88, showing the countries from whence the imports were derived and to which the exports were sent. It will be noticed that Rx.4,077,387 in value of the total exports of yarn were of Indian manufacture, and Rx.1,150,542 of the other cotton exports. Rx. stands for tens of rupees, and would be equivalent to pounds sterling if the rupee was at its old value of two shillings. The table is of especial interest, as it clearly shows the countries to which India is exporting her cotton wares; also that, although the great bulk of the cotton imports are derived from Great Britain, yet Austria, France, Holland, Belgium, and other countries have commenced to push their surplus manufactures into the country. Another point of interest is that, while India is exporting 113,451,375lbs. of cotton twist and yarn, she, at the same time, imports no less than 51,542,549lbs. of finer classes of twist and yarn, nearly the whole of which is derived from Great Britain.

TABLE NO. 4.

QUANTITY *and* VALUE of IMPORTS *and* EXPORTS, including RE-EXPORTS of COTTON
MANUFACTURES, in 1887-88, distinguishing COUNTRIES.

ARTICLES AND COUNTRIES.	IMPORTS.		EXPORTS.	
	Quantity.	Value.	Quantity.	Value.
ARTICLES MANUFACTURED AND PARTLY MANUFACTURED :				
COTTON :				
TWIST AND YARN :		R.x.		R.x.
United Kingdom.... Lbs.	50,728,356	3,516,731	48,501	2,199
Aden	5,500	380	1,050,010	55,869
Ceylon	28,162	2,864	102,526	6,921
China, Hongkong ..	28,730	776	75,267,489	2,639,355
Straits Settlements..	16,428	1,152	1,016,103	40,391
Austria	574,440	47,324	..	..
Belgium	122,340	9,608	..	..
France	2,300	188	..	..
Italy	31,900	2,598	..	..
Arabia	2,595	188	466,364	24,473
China, Treaty Ports.	..	..	17,305,299	624,851
Japan .....	..	..	17,391,646	678,010
Java .....	..	..	283,200	11,784
Mekran & Sonmiani.	..	..	8,675	634
Persia .....	..	..	668,099	40,462
Maldiv Islands ....	..	..	4,900	311
Siam .....	..	..	6,400	248
Turkey in Asia .....	..	..	383,600	15,585
Zanzibar .....	..	..	100,331	5,328
Other Countries	1,798	97	7,195	311
..	51,542,549	3,581,906	114,510,338	4,146,732
INDIAN MANUFACTURE ..	..	..	113,451,375	4,077,387
PIECE GOODS :				
GREY (unbleached) :				
United Kingdom.... Yds.	1,178,757,726	13,375,422	66,822	770
Aden	121,528	23,914	20,511,575	248,316
Ceylon	379,849	5,589	1,195,560	19,545
China, Hongkong ..	..	..	173,516	2,686
Straits Settlements..	133,768	1,747	483,302	6,945
Mauritius .....	..	..	1,866,335	27,650
Natal .....	..	..	171,432	2,601
Anustralia .....	..	..	4,354	79
Austria	6,165	110	..	..
France	6,240	227	..	..
Italy	25,096	1,357	..	..
Arabia	21,600	214	3,976,866	47,666
China, Treaty Ports..	..	..	4,309,900	59,028
Japan .....	..	..	37,560	530
Maldiv Islands .....	..	..	63,055	869

TABLE No. 4.

QUANTITY and VALUE of IMPORTS and EXPORTS, including RE-EXPORTS of COTTON MANUFACTURES, in 1887-88, distinguishing COUNTRIES.—CON.

ARTICLES AND COUNTRIES.	IMPORTS.		EXPORTS.	
	Quantity.	Value.	Quantity.	Value.
PIECE GOODS :				
GREY (unbleached) :		R.x.		R.x.
Mekran & Sonmiani.. Yds.	..	..	812,649	9,650
Persia..... „	11,756	132	12,769,328	199,493
Siam..... „	..	..	59,055	715
Turkey in Asia..... „	..	..	3,489,838	47,152
Abyssinia..... „	..	..	3,364,068	42,476
Egypt..... „	16,650	205	214,366	2,802
Mozambique..... „	..	..	9,245,561	87,314
Zanzibar..... „	..	..	14,315,469	142,621
United States..... „	687,000	14,051	..	..
Other Countries..... „	7,892	88	262,520	3,270
„	1,180,175,270	13,401,533	77,393,131	952,178
INDIAN MANUFACTURE „	..	..	52,975,411	603,406
WHITE (bleached) :				
United Kingdom..... „	315,782,387	4,502,786	105,227	2,086
Malta..... „	..	..	2,700	435
Aden..... „	6,578	102	1,610,892	24,301
Ceylon..... „	51,736	1,208	591,175	11,276
China, Hongkong .. „	..	..	12,809	310
Straits Settlements .. „	2,314,834	50,078	844,201	15,116
Mauritius..... „	..	..	696,015	11,717
Natal..... „	..	..	90,839	1,560
Australia..... „	..	..	6,891	623
Austria..... „	1,057,401	33,631	..	..
Belgium..... „	22,325	323	..	..
France..... „	202,123	6,799	..	..
Italy..... „	726,338	24,939	..	..
Arabia..... „	..	..	1,657,555	28,447
Japan..... „	..	..	15,638	323
Maldiv Islands..... „	..	..	19,268	357
Mekran & Sonmiani. „	..	..	219,678	2,578
Persia..... „	..	..	3,225,084	56,915
Turkey in Asia..... „	..	..	212,881	3,817
Abyssinia..... „	..	..	114,010	1,683
Egypt..... „	43,249	1,590	8,525	703
Mozambique..... „	..	..	162,066	2,829
Zanzibar..... „	245,010	6,089	782,149	11,294
Other Countries..... „	11,804	303	20,950	496
„	320,463,785	4,627,848	10,398,553	176,866
INDIAN MANUFACTURE „	..	..	212,424	12,442

TABLE No. 4.

QUANTITY and VALUE of IMPORTS and EXPORTS, including RE-EXPORTS of COTTON MANUFACTURES, in 1887-88, distinguishing COUNTRIES.—CON.

ARTICLES AND COUNTRIES.	IMPORTS.		EXPORTS.	
	Quantity.	Value.	Quantity.	Value.
COLOURED, PRINTED, OR DYED :		R.x.		R.x.
United Kingdom .. Yds.	332,599,443	5,082,409	440,356	9,863
Aden.....	..	..	4,159,806	83,730
Ceylon	14,886	354	7,111,327	179,378
China, Hongkong ..	8,096	362	48,765	1,164
Straits Settlements..	1,188,236	41,795	13,979,633	398,346
Mauritius.....	..	..	1,147,621	23,154
Natal .....	..	..	181,526	4,487
Austria.....	2,601,382	50,158	..	..
Belgium	149,904	4,565	..	..
France	1,667,255	85,508	..	..
Germany	58,870	1,548	..	..
Holland	16,028	570	..	..
Italy	642,070	14,166	..	..
Arabia	82,350	4,556	5,407,710	93,598
Japan .....	..	..	56,583	1,217
Maldiv Islands ....	..	..	22,731	636
Mekran and Sonmiani	..	..	1,481,645	18,170
Persia	28,704	591	18,723,680	420,258
Sumatra .....	..	..	4,842	157
Turkey in Asia	5,425	106	4,951,699	112,492
Abyssinia .....	..	..	169,615	4,280
Egypt	29,620	1,003	4,232	180
Mozambique .....	..	..	3,086,342	49,412
Zanzibar .....	..	..	7,766,538	134,401
Other Countries	10,558	140	407,299	7,584
..	339,102,827	5,287,831	69,151,950	1,542,507
INDIAN MANUFACTURE..	..	..	16,246,855	447,252
OTHER COTTON MANU- FACTURES .....	..	607,255	..	127,303
INDIAN MANUFACTURE.....	..	..	..	87,442
TOTAL COTTON MANUFAC- TURES (excluding twist and yarn) :				
United Kingdom .....	..	23,523,941	..	68,854
Malta.....	..	..	..	473
Aden .....	..	2,564	..	359,023
Ceylon .....	..	7,284	..	222,950
China, Hongkong.....	..	460	..	5,309
Straits Settlements .....	..	97,716	..	434,670
Mauritius .....	..	..	..	67,633
Natal .....	..	..	..	9,445

TABLE No. 4.

QUANTITY and VALUE of IMPORTS and EXPORTS, including RE-EXPORTS of COTTON MANUFACTURES, in 1887-88, distinguishing COUNTRIES.—CON.

ARTICLES AND COUNTRIES.	IMPORTS.		EXPORTS.	
	Quantity.	Value.	Quantity.	Value.
TOTAL COTTON MANUFACTURES (excluding twist and yarn):		R.x.		R.x.
Australia	4,422
Austria	107,109	}	282
Belgium.....	..	6,363		
France	95,985		
Germany	4,699		
Holland.....	..	570		
Italy	46,500		
Turkey in Europe	150
Arabia	4,987	..	173,977
China, Treaty Ports	303	..	59,165
Japan.....	2,370
Maldiv Islands	1,963
Mekran and Sonmiani....	..	119	..	30,500
Persia	2,147	..	685,656
Siam	716
Sumatra	157
Turkey in Asia	154	..	169,094
Abyssinia	48,441
Egypt.....	..	3,161	..	3,995
Mozambique	145,620
Zanzibar	6,279	..	292,715
United States	14,113	..	312
Other Countries	13	..	10,962
	..	23,924,467	..	2,798,854
INDIAN MANUFACTURE	1,150,542

DEVELOPMENT OF OUR EASTERN MARKETS.

15. The following TABLE gives the INCREASE and DECREASE in the INDIAN IMPORTS and EXPORTS of RAW COTTON and COTTON GOODS of 1887-88 in comparison with 1886-87.

TABLE No. 5.

	1887-88.		MORE OR LESS THAN IN 1886-87.	
	Quantity.	Value.—Rx.	Quantity.	Value.—Rx.
IMPORTS.				
<i>Raw and Unmanufactured.</i>	Cwts.		Cwts.	
Cotton	54,678	125,186	— 2,422	+ 7,172
<i>Manufactured and Partly</i>				
<i>Manufactured.</i>	Lbs.		Lbs.	
Cotton twist and yarn	51,542,549	3,581,906	+ 2,528,570	+ 263,529
	Yards.		Yards.	
„ piece goods, grey. ...	1,180,175,270	13,401,533	— 176,103,538	— 1,200,568
„ „ white ..	320,463,785	4,627,848	— 66,640,630	— 123,691
„ „ coloured.	339,102,827	5,287,831	— 72,933,341	— 714,324
EXPORTS				
<i>Of Indian Produce and Manufactures.</i>				
<i>Raw and Unmanufactured.</i>	Cwts.		Cwts.	
Cotton	5,374,542	14,414,842	— 58,016	+ 944,412
<i>Manufactured and Partly</i>				
<i>Manufactured.</i>	Lbs.		Lbs.	
Cotton twist and yarn	113,451,375	4,077,387	+ 21,647,131	+ 740,526
„ piece goods—grey,	Yards.			
white, and coloured	69,434,690	1,063,100	+ 16,074,307	184,812

16. With reference to the above table, “The Statement of the Trade of British India” remarks that—

“The overstocking of the markets in the preceding year was naturally followed by a falling off, which would have been greater than it was but for the exceptional activity of the demand in Burmah. Under twist and yarn there was, in fact, an increase of more than 2,500,000lbs., of which over 2,000,000lbs. were in the imports into Burmah. The remainder of the increase was into Bengal; and on this the Collector of Customs makes the following remarks:—

“The figures of the total imports of twist and yarn, including grey and white and coloured, show an increase in both quantity and value over last year; for though in 40's, which comprise more than half the imports of grey and white twist, there was a slight falling off, there was an increase in some of the other counts—more especially in numbers higher than 40's. The trade in these goods during the year has been satisfactory to importers and dealers; prices remained at a remunerative level, and, notwithstanding the increase of the imports, stocks at the close of 1887 were considerably lower than for the corresponding period of 1886. The year's trade shows that the position of foreign imported twist and yarn has been well maintained in the market, notwithstanding the keen competition of the Indian-made article. The

DEVELOPMENT OF OUR EASTERN MARKETS.

prosperity of the Indian weaving mills has no doubt contributed to this. It is noticeable how the supplies of grey and white twist from India are going up; for the three previous years the English and Indian supplies were about equal, but for the past year we have received 7,093,835lbs. only from England, against 8,411,420lbs. from India.' "

17. The following table, taken from the same official statement, gives the value of cotton goods exported in the years 1872-87 from the United Kingdom and India to China and Hongkong.

TABLE No. 6.

EXPORTS of COTTON GOODS to CHINA and HONGKONG.

	From United Kingdom. £	From India. Rx.		From United Kingdom. £	From India. Rx.
1872	7,089,128 ..	73,054	1880	6,468,501 ..	1,129,939
1873	5,944,867 ..	84,932	1881	6,923,631 ..	1,160,135
1874	6,132,909 ..	85,545	1882	5,421,923 ..	1,513,869
1875	6,071,319 ..	208,236	1883	4,764,329 ..	1,623,115
1876	5,633,450 ..	309,270	1884	4,926,163 ..	2,117,814
1877	5,258,069 ..	613,621	1885	6,245,956 ..	2,435,629
1878	4,516,376 ..	784,445	1886	5,061,195 ..	2,904,636
1879	5,788,311 ..	982,010	1887	6,431,262 ..	3,328,605

In the case of the exports from India, in the above table, the period embraced is really the financial year, ending 31st March of the year noted.

18. Had it not been for the great fall, since 1872, in the value of silver, the value of our export of cotton goods to China would be very much greater in recent years than it appears in the above table. The demand rates of exchange in Shanghai on London, per tael, fell from 5s. 9d. in 1873 to 5s. 1 $\frac{3}{4}$ d. in 1880, and to 4s. 6d. in 1887.

19. The export of cotton yarns between the years 1876-88 is as follows:—

TABLE No. 7.

EXPORTS of COTTON YARNS from ENGLAND to CHINA, HONGKONG, and JAPAN.

From Dec. 31st. to Dec. 31st.	lbs.	From Dec. 31st. to Dec. 31st.	lbs.
1876.....	29,838,495	1883.....	33,499,800
1877.....	33,067,900	1884.....	38,856,100
1878.....	36,467,800	1885.....	33,061,100
1879.....	39,025,700	1886.....	26,930,400
1888.....	46,425,800	1887.....	35,354,300
1881.....	47,479,200	1888.....	44,642,400
1882.....	34,391,500		

EFFECT OF INCREASED RAILWAY COMMUNICATION IN INDIA UPON THE IMPORT OF COTTON GOODS.

20. IN Table No. 8, I give, from the last Statistical Abstract relating to British India, a statement showing the imports, exports, and miles of railway of that country between the years 1842-88. It will be seen from this table how the import of merchandise has increased with the extension of the railway system; since 1854, when the first mile of railway was opened in India, its imports have increased 500 per cent, and its exports about 350 per cent.

1856-7	.....	273	6·13	8·07	14·20	14·41	28·61	1·44	7·06	2·59	14·25	25·34	·25	26·59	11·14	13·16	- 2·02
1857-8	.....	288	5·72	9·56	15·28	15·81	31·09	4·30	9·11	3·79	10·26	27·46	·82	28·28	12·18	14·99	- 2·81
1858-9	.....	428	9·80	11·93	21·73	12·82	34·55	4·09	10·83	2·80	12·14	29·86	·67	30·53	8·13	12·15	- 4·02
1859-60	.....	626	11·70	12·56	24·26	16·36	40·62	5·64	9·05	3·59	9·68	27·96	1·93	28·89	3·70	15·43	-11·73
1860-1	.....	839	11·06	12·43	23·49	10·68	34·17	7·34	10·18	3·35	12·10	32·97	·12	34·09	9·48	9·56	- ·08
1861-2	.....	1,588	10·25	12·07	22·32	14·95	37·27	10·20	10·55	4·04	11·53	36·32	·68	37·00	14·00	14·27	- ·27
1862-3	.....	2,335	9·63	13·00	22·63	20·51	43·14	18·78	12·49	3·73	12·86	47·86	1·11	48·97	25·23	19·40	5·83
1863-4	.....	2,520	11·95	15·20	27·15	22·96	50·11	35·86	10·76	4·33	14·68	65·63	1·27	66·90	38·48	21·69	16·79
1864-5	.....	2,967	13·23	14·92	28·15	21·36	49·51	37·57	9·91	5·96	14·59	68·03	1·44	69·47	39·88	19·92	19·96
1865-6	.....	3,373	13·81	15·79	29·60	26·56	56·16	35·59	11·12	5·25	13·53	65·49	2·17	67·66	35·89	24·39	11·50
1866-7	.....	3,569	15·10	13·94	29·04	13·24	42·28	16·48	10·43	3·65	11·30	41·86	2·43	44·29	12·82	10·81	2·01
1867-8	.....	3,937	17·70	18·01	35·71	11·77	47·48	20·09	12·33	3·96	14·49	50·87	1·57	52·44	15·16	10·20	4·96
1868-9	.....	4,016	18·85	17·14	35·99	15·16	51·15	20·15	10·70	4·57	17·64	53·06	1·40	54·46	17·07	13·76	3·31
1869-70	.....	4,265	16·27	16·66	32·93	13·95	46·88	19·08	11·69	3·22	18·48	52·47	1·04	53·51	19·54	12·91	6·63
1870-1	.....	4,775	19·04	15·43	34·47	5·44	39·91	19·46	10·79	4·47	20·62	55·34	2·22	57·56	20·87	3·22	17·65
1871-2	.....	5,078	17·48	14·61	32·09	11·57	43·66	21·27	13·37	4·87	23·70	63·21	1·48	64·69	31·12	10·09	21·03
1872-3	.....	5,370	17·23	14·64	31·87	4·56	36·43	14·02	11·43	6·07	23·73	55·25	1·30	56·55	23·38	3·26	20·12
1873-4	.....	5,695	17·78	16·04	33·82	5·79	39·61	13·21	11·34	6·55	23·90	55·00	1·91	56·91	21·18	3·88	17·30
1874-5	.....	6,278	19·42	16·80	36·22	8·14	44·36	15·26	11·96	5·49	23·65	56·36	1·62	57·98	20·14	6·52	13·62
1875-6	.....	6,519	19·24	19·65	38·89	5·30	44·19	13·28	11·15	6·42	27·24	58·09	2·20	60·29	19·20	3·10	16·10
1876-7	.....	6,833	18·72	18·72	37·44	11·44	48·88	11·75	12·40	7·99	28·87	61·01	4·03	65·04	23·57	7·41	16·16
1877-8	.....	7,322	20·17	21·30	41·47	17·35	58·82	9·38	12·37	10·13	33·34	65·22	2·21	67·43	23·75	15·14	8·61
1878-9	.....	8,212	16·91	20·89	37·80	7·06	44·86	7·91	13·00	9·79	30·24	60·94	3·98	64·92	23·14	3·08	20·06
1879-80	.....	8,492	19·66	21·51	41·17	11·66	52·83	11·15	14·32	9·86	31·88	67·21	2·04	69·25	26·04	9·62	16·42
1880-1	.....	9,308	26·61	26·50	53·11	8·99	62·10	13·24	13·60	12·71	35·03	74·58	1·44	76·02	21·47	7·55	13·92
1881-2	.....	9,892	23·99	25·12	49·11	11·32	60·43	14·94	12·43	17·51	37·08	81·96	1·10	83·06	32·85	10·22	22·63
1882-3	.....	10,144	24·80	27·29	52·09	13·45	65·54	16·05	11·48	14·88	41·07	83·48	1·04	84·52	31·39	12·41	18·98
1883-4	.....	10,784	25·10	30·18	55·28	12·88	68·16	14·40	11·29	17·62	44·86	88·17	1·01	89·18	32·89	11·87	21·02
1884-5	.....	11,982	24·55	31·15	55·70	13·89	69·59	13·29	10·88	13·89	45·19	83·25	1·97	85·22	27·55	11·92	15·63
1885-6	.....	12,376	24·28	31·37	55·65	15·48	71·13	10·78	10·74	17·61	44·69	83·82	1·11	84·93	28·17	14·37	13·80
1886-7	.....	14,383	29·16	32·61	61·77	11·05	72·82	13·47	11·08	18·02	45·86	88·43	1·72	90·15	26·66	9·33	17·33
1887-8	.....	15,245	27·50	37·50	65·00	13·83	78·43	14·41	10·07	15·54	50·52	90·54	1·60	92·14	27·14	12·23	13·31
Totals for 46 Years		15,245	626·30	692·22	1318·52	480·61	1799·13	518·67	438·95	269·68	916·00	2143·30	66·29	2209·59	824·78	414·32	410·46

21. The population of India increases at the rate of about half per cent per annum, or about 11 per cent in twenty years. Amongst a poor population like that of India it is not to be expected, unless the people are enriched by a rise in the price of produce or in the amount of their wages, that they will increase their expenditure upon their dress. I find, from the Government statistics, that wages increase considerably in all portions of the country that are opened up by railways, except where the population is so dense as to cause a great competition for employment. Assuming a general rise of wages amongst the former customers for machine-made piece goods to the extent of $12\frac{1}{2}$ per cent, and that the same extra percentage would be expended upon their clothes, yet these earlier customers, together with the increased population in their neighbourhood, would now be receiving only about 14 per cent more imported machine-made cotton goods than they were taking twenty years ago.

22. In Table No. 9, I give the growth of the import into India, between 1867-68 and 1887-88, of raw cotton, cotton twist and yarn, cotton piece goods, and cotton thread. It will be noticed that the import of yarn has increased 96 per cent and piece goods 92 per cent, or nearly double within the last twenty years. In Table No. 1 I have shown that the mills in India now consume ten times as much raw cotton as they did in 1870-71, the increase in the eighteen years being no less than 784,000 bales of 400lbs. each. This increase, allowing 20 per cent for waste, is equivalent to an increased production of 250,880,000lbs. of yarn, three-fifths of which, or 150,000,000lbs., is used in India.

23. In 1868, according to Table No. 8, there were only 3,937 miles of railway in India; by 1888, these had increased to 15,245 miles; the increased mileage in the twenty years is, therefore, 11,308 miles. In the previous paragraph we have seen how, during the twenty years (1868-88), the imports of cotton goods increased; and in paragraph 21, that the population of the tracts formerly served with the imported cotton goods probably take 14 per cent more than it took in 1868. Taking this as our data, the proportion that must have been taken by new customers in the districts served by the extension of the railway system must account for about 82 per cent of the increased import of yarn into the country, and for 77 per cent of the increased import of cotton piece goods, or for 20,681,311lbs. of yarn, and 678,524,849 yards of piece goods. Dividing these amounts by 11,308, the increased railway mileage, we find that each mile of railway built in India means an increased import of nearly 1,830lbs. of cotton yarn, and of nearly 60,000 yards of cotton piece goods.

24. In 1871 the railway mileage in India was 4,775 miles, and by the end of 1888 it had increased to 15,245, or by 10,470 miles. During the same period, as I have already shown in paragraph 22, the home consumption of cotton yarn from the Indian mills increased by 150,000,000lbs; in 1871, the home consumption could not have been much more than 15,000,000lbs. Adding 14 per cent of that amount, or 2,100,000lbs., to the 15,000,000lbs. for increased consumption in the area previously served, there remains nearly 138,000,000lbs. of cotton yarn from the Indian mills consumed in the area that has been opened up by the 10,470 miles of railway that has been constructed since 1871. Dividing the 138,000,000lbs. by 10,470, the railway mileage, we get 13,300lbs. of Indian machine-made yarn, or piece goods, consumed yearly by fresh customers for each mile of railway that is opened. Each

DEVELOPMENT OF OUR EASTERN MARKETS.

TABLE No. 9.

IMPORT of COTTON, COTTON YARN, and PIECE GOODS and THREAD into INDIA
for the Years 1868-88.

YEAR. Commencing 1st April.	RAW COTTON.	COTTON TWIST AND YARN.	COTTON PIECE GOODS.	COTTON THREAD.
	Lbs.	Lbs.	Yards.	Lbs.
1867-68	3,505,788	26,321,437	957,917,249	397,843
1868-69	3,453,567	28,677,602	967,812,980	364,450
1869-70	4,772,916	31,697,198	919,636,793	351,840
1870-71	3,559,970	39,993,582	1,096,242,267	393,477
1871-72	2,233,278	28,379,619	1,011,143,747	474,271
1872-73	3,422,899	31,689,441	928,064,476	503,402
1873-74	1,644,468	30,578,815	944,611,630	368,819
1874-75	1,758,870	37,097,260	1,039,036,365	448,669
1875-76	2,831,024	31,927,340	1,187,150,170	808,929
1876-77	4,481,792	33,270,208	1,187,523,278	545,185
1877-78	6,074,482	36,194,125	1,358,860,871	762,913
1878-79	7,337,680	33,145,651	1,127,731,573	798,870
1879-80	8,652,560	33,212,952	1,333,740,988	670,404
1880-81	6,364,400	45,876,575	1,776,507,240	935,467
1881-82	4,656,288	40,761,751	1,624,452,046	613,003
1882-83	4,533,200	44,859,175	1,642,799,991	854,471
1883-84	5,384,400	45,378,956	1,724,095,627	689,883
1884-85	7,623,728	44,799,637	1,734,098,073	941,125
1885-86	8,487,024	45,915,123	1,743,377,782	882,148
1886-87	6,395,200	49,013,979	2,155,713,385	964,801
1887-88	6,123,936	51,542,549	1,839,118,352	*

mile of railway opened in India means, taken on the average, new customers for 13,300lbs. of Indian machine-made cotton manufactures, together with fresh customers for 1,830lbs. of English-spun cotton yarn, and 60,000 yards of English cotton piece goods.

TRADE ADVANTAGES FROM OPENING UP COUNTRIES BY RAILWAYS.

25. THE seaboard and navigable rivers of the world give access to only limited areas for commerce. To open up new markets, the great and populous countries of Eastern Asia and our possessions in Africa and Australasia should be covered with a network of railways, thus providing cheap means of communication in the extensive areas that are now shut off from our commerce by the prohibitive cost of carriage. India, China, and Japan contain together more than half the population of the earth. These consist of civilised people, with their commerce uncramped at their ports by prohibitive tariffs, who would gladly become our customers if, by cheapened cost of carriage, we could place our machine-made goods at their doors at a less price

* Omitted in the accounts.

DEVELOPMENT OF OUR EASTERN MARKETS.

than they can acquire local-made manufactures. Every increase of railway or water communication in a country is equivalent, for trade purposes, to double the similar increase of the coast line, with the additional advantage of a safe port at every railway station.

EFFECT OF OPENING RAILWAYS IN JAPAN.

26. THE first railway in Japan was constructed in 1872, to connect Tokio with Yokohama. In 1886 there were 357 miles opened, and 145 in contemplation. Further extensions were also receiving consideration, notably one from Sendai to Anomori, a port in the extreme north. All the railways were the property of the Government, with the exception of the lines belonging to the Japan Railway Company (which were constructed by the Government and sold to the company), and the short local line from Asaka to Sakai, which was owned by a private company. The development of Japan by the means of railways, together with the resumption of specie payments in 1885, have been the main causes which have led to the great expansion of its trade, which I have alluded to in paragraphs 2 and 3. With the opening up of new ports in Japan, and the permission to foreigners to trade and reside in any part of the country, which will occur on the revision of the treaties with foreign powers, now taking place, an enormous impulse will be given to its trade, and a great increase may be expected in its railways. What that will mean to this country may be judged by the fact that 44 per cent of its imports of merchandise in 1887, and 47·23 per cent of its imports in 1888, were derived from the United Kingdom. Our trade with Japan in 1888 increased not less than 35 per cent over what it had been in 1887.

MANUFACTORIES IN JAPAN.

27. WITH reference to the remark about the Japanese competition in cotton manufactures, contained in the extract from the "Statement of the Trade of British India," included in my paragraph 13, it is interesting to note the report, in 1886, of Mr. Trench, the British Secretary of Legation in Japan, giving the origin of the mills and manufactories that have been recently started in that country. He says: "An additional cause for the depression of trade is to be noted in the active interference of the Japanese Government in commercial and industrial affairs. Large sums are believed to have been advanced by the Finance Department and others to men who had official influence, but little knowledge and experience of trade or manufactures; and the Government has itself, probably owing to the general absence of energy, self-reliance, and enterprising spirit on the part of the people of Japan, as well as to their lack of capital, started paper mills, cloth, sugar, glass, and other manufactories, at great expense, and in most cases eventual heavy loss, besides working iron, coal, and gold mines. Private enterprise has thus been subjected to unfair competition, and has often been prevented from asserting itself at all."

Referring to the same subject, Mr. Russell Robertson, one of our consuls in Japan, states that "paper mills, glass works, and cotton mills have been established in Japan within the last few years, it may be said in all cases with Government aid, which has taken the shape either of direct Government control or of pecuniary aid to Japanese undertaking the operations."

DEVELOPMENT OF OUR EASTERN MARKETS.

State aid may, indeed, be said to permeate the policy of the country in its internal administration. Almost all industries are started with the aid of Government capital, the Government practically investing as shareholders; but probably the more general direction of State aid is the advancing of money to foster particular industries on which advances, at comparatively low rates of interest, are asked.

WAGES AND TRADE UNIONS IN JAPAN.

28. In another part of his report, Mr. Trench, entering into the question of wages in Japan, says: "As regards rates of wages, a recently published table gives the following as the average daily rates prevailing in Tokyo:—

	Cents.		s.	d.	s.	d.
Carpenters	40 to 60	=	1	4½ to	2	0½
Plasterers	45 to 55	=	1	6½ to	1	10½
Roofers	65 to 75	=	2	2½ to	2	6¾
Cartmen	35 to 45	=	1	2¼ to	1	6½
Woodcutters	50 to 70	=	1	8½ to	2	4½
Paperhangers	30 to 60	=	1	0 to	2	0½
Stonecutters	60 to 70	=	2	0½ to	2	4½
Blacksmiths	40 to 50	=	1	4½ to	1	8½
Painters	25 to 35	=	0	10 to	1	2¼
Coolies.....	20 to 30	=	0	8 to	1	0
Gardeners	25 to 50	=	0	10 to	1	8½

Up-country unskilled labour is obtainable at from 5 to 10 cents (2d. to 4d.) a day, in Yokohama from 10 to 15 cents (4d. to 6d.) Artisans obtain from 20 to 30 cents (8d. to 1s.) a day up-country, and 30 to 45 cents (1s. 6½d.) in Yokohama. The usual hours of labour are from 7 a.m. to 6 p.m. in summer, and from 7 a.m. to 5 p.m. in winter, but at least three hours a day may be deducted for meals and rest, the actual working hours being reduced to eight hours a day in summer and seven in winter."

As the cost of mill construction in Japan, including exported machinery, must be about double the price of a Lancashire mill, and the raw cotton has to be imported from China, I do not think it at all probable that Japanese operatives, working only on an average 7½ hours a day, will ever be able to compete with English operatives except in goods of coarse counts.

29. On the general subject of the labour market in Japan, Mr. Trench quotes from a report of Mr. Russell Robertson, as follows: "A peculiarity of Japanese labour has been that, until lately, it has rarely been combined under any one particular management for the prosecution of any one particular industry; there are few factories or large land holdings where craftsmen on the one hand, and labourers on the other, are employed on a large scale. Most of the industries are followed by individuals or by members of a family who work under their own roof, disposing of their wares to dealers, to whom they are frequently under contract to supply their products at fixed periods of time. Combinations or guilds are common amongst men pursuing the same craft, but they differ in many essentials from trade unions abroad. In many cases these combinations are effected by Government regulation, in order to ensure

care in the preparation of staple commodities, and to retrieve a particular industry from the bad name which may have attached to it by reason of fraudulent practices in the making up of goods. On the other hand, combinations amongst men pursuing the same industry, and having for their object the keeping up of a particular rate of wage, are by no means unknown in Japan, as many foreigners have experienced to their cost, and coercion has often been resorted to by the members of a guild to deter Japanese from accepting a lower rate of wage than the members may have fixed; but the Japanese authorities, when appealed to for redress in the case of any such attempted coercion, have of late, I think, endeavoured, when their law and procedure have admitted, to give relief to the foreign applicant."

WAGES IN CHINA.

30. To enable the reader to compare the wages in the interior of China with those ruling in Japan, I give those quoted by Mr. Oxenham, our consul at Chinkiang. In one of his reports he says: "The rate of wages has fallen here considerably compared with what it used to be twenty years ago, when the population was scant and work intermittent. Wages are, it is estimated, 50 per cent less than they used to be twenty years ago, and 20 per cent less than ten years ago. Labour is now much more abundant, but work is also more regular.

"Wages for skilled labour remain much as they were twenty years ago.

"Agricultural labourers receive 50 to 80 cash (2½d. to 4d.) a day, food provided by the employer; or 120 cash (6d.) a day without food.

"Coolies carrying bags of rice get 3 cash a bag. Servants receive \$1 a month, with food provided.

"Shopmen receive \$4 a month.

"Weavers of silk piece goods receive some 200 cash a day, and some are paid by piecework. Apprentices get only their food.

"Workers in tin and in glass are paid by the piece generally; some get 200 cash a day.

"Chair coolies receive 200 to 300 cash a day, according to the reputed wealth or station of the hirer.

"Foreigners pay outdoor servants \$5 a month; indoor servants \$8, \$9, and \$10 per month without food.

"Bricklayers get 150 to 200 cash a day.

"The hours of labour are from 7 a.m. till dusk, but with several interludes for gossip, tea, food, smoking, and sleeping."

EFFECT OF THROWING OPEN WATER COMMUNICATIONS IN CHINA.

31. THE opening up of the navigation of the Yangtzekiang, the great river which bisects China from east to west, to European commerce, and the addition of several treaty ports on the coast and on that river, had a vast effect in expanding its foreign trade; a great percentage of which is carried on with the United Kingdom, and with India and our other possessions.

RAILWAY DEVELOPMENT IN CHINA.

32. THE era of railways has commenced in China, and before many years have passed we may expect, judging from the rapid extension of its telegraph system, to have the iron horse puffing over China in all directions. The Chinese have awakened to the absolute necessity of strengthening themselves in their empire by the construction of railways. When in China, at the time of the Franco-Chinese war, I had the pleasure of long conversations with the late Sir Harry Parkes, then our ambassador in China, Sir Robert Hart, the head of the Chinese Maritime Customs, and many of our consuls, officials in the employ of the Chinese Customs, and several of our merchants. All of them seemed to consider the early construction of railways in China outside the region of probability, and me a monomaniac because I expressed myself convinced the era for them in China was even then commencing, that the close of the war would, in all likelihood, be the beginning of the railway age in that vast empire, just as the close of the Kuldja scare, when a Russo-Chinese war had seemed imminent, had instituted the construction of lines of telegraph in China. I proved to be a true prophet in this case, for since then eighty-five miles of railway, at a cost of £4,250 per mile, with rolling stock complete, have been opened from the Kaiping coal mines to Tientsin, and other lines have been laid down in Formosa and elsewhere. It is now, indeed, an ordinary circumstance to read such paragraphs as the following in newspapers coming from China:—

“His Majesty, accompanied by Her Majesty, proceeded on August 9, 1889, to the Summer Palace to inspect the railway there. The one now in the palace is to be transferred to the Summer Palace, as the Imperial pair seem to enjoy this way of riding better than anything else. It is generally drawn or pushed by eunuchs, as they are afraid to use the engine. They think if it is once started it cannot be stopped, but engineers are to be trained to run it.”

33. In the same month the Grand Trunk Railway of China was sanctioned by the following edict:—

THE IMPERIAL DECREE SANCTIONING THE GRAND TRUNK RAILWAY OF CHINA.

Edict dated August 27, 1889.

The Admiralty has submitted a memorial on railways, in which it recommends that the suggestion of Chang Chi-tung to build a line direct from Lu-Kow K'iao to Hankow should be carried out. This, the Admiralty is of opinion, should be commenced from both ends as a tentative measure; in the south, from Hankow to Sin-yang Chow, in the north, from Lu-kow Kiao to Chêng-ting Fu, leaving the intervening sections for a future period. Li Hung-chang will consult with the Admiralty on the details of the necessary arrangement to be made, with the view of at once giving effect to the scheme proposed. Chow Fu, provincial judge of Chihli, and the Taot'ai P'an Chün-teh are selected, from their experience in railway affairs, to superintend the carrying out of the preliminary steps.

The Sovereign is of opinion that to make a country powerful railways are essential; but, recognising the fact that the people will have doubts and suspicions,

orders the viceroys and governors of Chihli, Hupeh, and Honan to issue explanatory proclamations to them, exhorting and commanding them to throw no impediment in the way. It is the Imperial desire that all shall work together to make this great work a success.—*Translated in the "North China Daily News."*

Well might the *North China Daily News*, in remarking upon this edict, say: "The issue of the decree marks a new era in the history of China, an era of renewed and extended prosperity to natives and foreigners alike."

34. The foreign trade of China and Hongkong, which is a rapidly increasing trade, in 1888 reached the value of £54,000,000; £37,500,000 formed the share of Great Britain, which had advanced in value from £23,000,000 in 1881. If we keep our present relative share of the trade of China, and a network of railway is spread over the country, scarcely any bounds can be placed to the future expansion of our manufactures, and other national industries. The Chinese are not an unclad race, like the negroes of Africa and the inhabitants of New Guinea. Great Britain's export trade to China consists chiefly of cotton manufactures, cotton yarns, woollen and worsted stuffs, and woollen manufactures other than stuffs. For £1,000,000 worth of woollen manufactures sent by us to China, we send no less than £6,500,000 worth of cotton manufactures. They take from us, besides grey, white, dyed, figured, and Turkey-red shirtings, chintzes, damasks, velvets, velveteens, cambrics, muslins, drills, brocades, handkerchiefs, and many other kinds of cotton goods. Railways will raise the wages of the people as they are doing now in India and elsewhere, and will add greatly to their prosperity, thus enabling them to spend considerably more upon their clothing than they do at present. Even now, a Chinaman in winter, particularly in the northern and western provinces, is a sight that would gladden the eyes of Lancashire manufacturers and operatives. As the cold grows in intensity so the Chinaman grows in bulk; suit upon suit of cotton clothes is added as the cold increases, until the Chinaman, from a sleek, ordinary-looking mortal, becomes in appearance a perambulating feather bed, and remains so until the temperature becomes milder, and he is able to discard suit after suit until he resumes his summer aspect.

RECENT PROGRESS IN CHINA.

35. BEFORE leaving the subject of China, it will be well for me to allude to the enormous strides that it has made from semi-barbarism to civilisation within recent years. It has been long the fashion to talk of the Chinese as a "stick-in-the-mud" race, from whom no progress may be expected. This has been disproved by the events of the last thirty years. In a late number of the *Chinese Times* it was pointed out that "events move so rapidly in the East, for all we deem them slow as we watch their progress, that, while in the West the century has been seized upon as the most convenient landmark of history, in China the generation of thirty years would be a more convenient division of the chapters. As regards the country itself, since it got among the rapids, this would hold good, but much more so in regard to its situation *vis-à-vis* the outer world. So great, indeed, are the changes which have affected the state of China, and that of the foreign powers having intercourse with her, individually and in their relation to each other, that it is almost more difficult now to

realise the condition of matters in China thirty years ago than to recall the state of France or the United States in the year 1789."

36. It is just thirty years since the last great crisis in the foreign relations with China occurred, when a French and British minister, bearing letters of credence from their sovereigns, were successfully resisted in their effort to enter the Peiho. The repulse at Taku simply sealed the doom of China, for it roused the British lion. In the following year the Emperor was scared from his palace, and the *barbarians* were not at Taku, but in the capital itself, with the Chinese Empire stretched at their feet. To recall the vicissitudes which China has passed through since then, each urging upon her the absolute necessity of acquiring modern armaments and the means of procuring rapid intelligence and quick transit throughout the empire, nearly takes one's mental breath away. The Taiping rebellion, the Nien-fei insurrection, the two great Mahometan risings, the plague in its western provinces, terrible floods, famines, the entry into diplomatic relations with foreign countries, threatened wars with Russia, an actual war with France, and her being enclosed everywhere on land by powerful foreign nations, whose frontiers now march with those of China—all of these occurrences have driven China on in the path of progress.

37. Our march to Peking proved to the Chinese that without modern ships, modern forts, modern artillery, modern arsenals, European drill, and European science, they were utterly defenceless against a European power. The Kuldja scare taught them the necessity of having a network of telegraph lines spread over their country, and the French war has impressed upon them the fact that they must have railways. It is now easier to say where the telegraph is than where it is not, in China. It stretches from the Russian dominions on the north to the French possessions on the south, and from the China Sea to within a few miles of Burmah, and branch lines have been made from the main lines in all directions. The Chinese now possess a fleet superior to that of many European nations, the officers and gunners have been trained in naval schools by European instructors, and have been long under the command of Admiral Lang, who had formerly commanded vessels in the British navy.

38. On my visit to the Chinese arsenal and fortified harbour at Port Arthur, I crossed the Gulf of Petcheli in one of the Chinese gunboats, which had been placed at the disposal of Mr. Colquhoun, the *Times* correspondent, by the Chinese Admiralty, to enable him to arrive there, it being believed that the French had left Foo-chow to attack it. We were most courteously treated on board the vessel, and were asked to dinner by the Chinese admiral and general during our stay. We found vast fortifications erected, and in course of erection, under the superintendence of a German military engineer; the troops were armed with breach-loaders, drilled by an English instructor in musketry, and doing very admirable target practice. The entrance to the arm of the sea, which formed the harbour, was protected by great batteries and by lines of torpedoes connected with electric batteries for firing from a distance. It was well for the French fleet that it did not attempt to attack the place, but proceeded instead to attack Keelung, on the island of Formosa. If they had done so, and had succeeded in taking the position, the Chinese had arranged for another gunboat to wait for us at a point some sixty miles up the coast. When dining with the admiral, chop-sticks gave place to knives, forks, and spoons; an admirable dinner was served

in the Chinese style—birds'-nest soup, sharks' fins, *bêche-de-mer*, and other Chinese delicacies so took the edge off our appetites that when, to our surprise, a repast in European fashion succeeded we could do no more, and had to put down our knives and forks and beg to be excused.

39. The fact is, and there can be no doubt of it, the passive political existence, or, at least, the life at low pressure which China has been able so long to maintain among states far inferior to herself, belongs to a period of history which is closing. The advance of civilisation has brought the empire into contact with powers superior to herself, and as restless as the sea. China has to become one of the family of nations, whether she wills it or not; her policy is no longer in her own choice, but is prescribed for her by inexorable circumstances. China is forcibly being put in competition with the outer nations; as they arm she must arm, as they progress so must she. There is no evading the unwelcome necessity, and although a soft and flabby resistance may for a time seem to postpone the crisis, the end is not the less certain. She must either march in the ranks or fall out and be trampled on. She must either do what Japan has done, and take her natural place as a great power in Asia, or run the risk of being broken up.

CHINA NO LONGER AN ISOLATED POWER.

40. GREAT BRITAIN, by its annexation of Upper Burmah, is now the neighbour of Chinese possessions on the south, and of China itself on the south-west. China has given to France a frontier in Tonquin, from which some of her wealthiest provinces may be threatened. On the north vast slices of magnificent territory, with the strategical points, have been given away by a succession of Chinese representatives to Russia. The Russian possessions now skirt those of China on the north. Russia is about to make a great railway across Asia immediately neighbouring the Chinese frontier, and is said to be negotiating with China for the construction of branches from the projected Russian line into the interior of China. One of these is projected from Semipalatinsk to Shanghai, another between Chita and Pekin, and a third from Kiakhta to Pekin.

RUSSIAN COMPETITION.

41. BOTH France and Russia have taken up their position on the frontier of China with the object of pushing their trade in that country. We know how Russia has been ousting our commerce from Central Asia. We know that her policy is the opposite of that of Great Britain. Wherever her flag flies the door is shut to the commerce of all other nations, except under such differential duties as are almost prohibitive. Having expelled our trade from her Central Asian dominions, she is bent upon entering into rivalry with us for the trade of Northern and Western China. Her telegraph lines are already connected with those of the Chinese. Russian cloth is already found in the markets in Western China, as far south as our Burmese border. She is encouraging the growth of cotton in her new possessions; and, if her projected railways are sanctioned, we shall soon find her competing with us in cotton piece goods in the northern provinces of China.

FRENCH COMPETITION.

42. No sooner had the French settled themselves in Tonquin than they began to consider how they might best attract the trade of Central, Southern, and Western China to a port in their new territory. With this end in view, exploration parties were despatched in all directions to see if routes could be found for railways extending into the Siamese Shan States, and into the southern provinces of China. A French commission was then appointed on the 18th March, 1887, to inquire into and report upon a system of railways for opening out Tonquin and connecting it with the neighbouring countries. The line to Yunnan, which we are here more particularly concerned with, as it was intended to compete with and oust British trade from the Shan States and South-Western China, is thus referred to in the report of the commission, which was issued on the 29th of August, 1887: "This line will enter Yunnan in the centre, and drain the larger part of the currents (of trade), which have a tendency to disperse, on one side to the Yangtze and Sikiang (the West river which enters the sea at Canton), to the ports of Shanghai, Canton, Hongkong, and Pakhoi on the China seas; on the other by the Meh Kong, Salween, Irrawaddi, and even the Brahmaputra, towards the ports of the Bay of Bengal."

43. Since the report of the commission was issued, another French line from Tonquin to Pe-sé, a Chinese town at the head of the navigation of the West river, which is intended to tap the trade of South-Eastern and Central China, has been advocated by the Marquis de Mores. The population of the Chinese provinces whose trade he wished to draw to a French port in Tonquin are given in the latest Chinese census as follows:—

	Population.
Ssuchuen (Szechuen).....	71,073,730 (census of 1885.)
Yunnan.....	11,721,576 („ 1879.)
Kweichan.....	7,669,181 („ 1879.)
Kwangsi	5,151,328 („ 1879.)

44. According to Professor Douglas, the Chinese census does not include the aborigines, or non-Chinese population. These are numerous in Western Ssuchuen and the three other provinces, and the gross population of the four provinces must exceed 100,000,000 souls, or nearly one-fourth of the gross population of China. Our consuls, in their journeys through these provinces in past years, have found English goods everywhere prevalent, and not a trace of French manufactures. Here is a pretty little scheme for the aggrandizement of French commerce at the expense of British trade.

45. With the French entering into trade competition with us on the south, and the Russians on the north of the Chinese Empire; with German, American, Belgian, and Russian merchants straining every nerve to push their trade at the Chinese treaty ports; with Peking swarming with foreign syndicates, hoping to gain concessions or contracts for the construction of Chinese railways, it is time for the British to open their eyes to the condition of affairs in the far East, and to take all steps in their power for the continuance and enhancement of their commerce. Two years ago,

Mr. Hugh M. Matheson, the chairman of the East India and China trade section of the London Chamber of Commerce, in speaking at a meeting of that chamber, stated that "within a comparatively recent period British merchants had been called upon to face an amount of serious competition in the East formerly unknown, and it could not be denied that the establishment of the French in Tonquin, and the favourable conditions obtained by them from the Government of China for entrance into the south-western provinces of that vast empire, were deserving of our careful attention. These facts ought to stimulate us to turn to account, with as little delay as possible, the important acquisition of Upper Burmah; and any definite scheme which would lead to the establishment of railway communication between Burmah and China ought to receive the serious and early attention of British merchants and of the British Government."

THE BURMAH-SIAM-CHINA RAILWAY.

46. SINCE 1881, my friend, Mr. Colquhoun, and I have been striving our utmost to interest the public in the great and yet undeveloped markets of the East—markets which, if fully developed by railways, would give an enormous impetus to our cotton and other manufacturing industries by multiplying perhaps tenfold our customers amongst the cotton-clad inhabitants of the East. We have tried to impress upon the Government, and the mercantile and manufacturing community, that Great Britain is in possession of certain advantages which render her the envy of competing nations. She is in possession of India and Burmah, and is thus the neighbour of the landlocked half of the great and populous empire of China. We have endeavoured to awaken, and have awakened, an intelligent interest in the subject of connecting India with China by a railway; and by explorations have proved, to the satisfaction of every one who has studied the question, that a practical route between these two great empires exists, and that along that route a railway can be constructed at a reasonable cost, which would tend greatly to enhance the commerce of Great Britain and India with its Eastern neighbours—Siam, the Shan States, and the western half of China. When this railway is constructed its inland terminus at Ssumao will assuredly form the nucleus of a system of Chinese railways, which will spread through the western, central, and southern provinces of China. One of these lines would be made to join the terminus at Ssumao with Pakhoi, the most southern treaty port in the China Sea, and thus complete a through line from the Persian Gulf to the China Sea by a railway extending solely through British, Siamese, and Chinese territories. This line would pass through and develop the richest part of Asia, foil the designs of the French, who are hoping and endeavouring to oust our trade from Southern China and Central Indo-China, and give us vast markets for the future expansion of British and British-Indian commerce.

47. In referring to this proposed railway, Sir Richard Temple, who has administered some of the largest provinces of India, gave his opinion that—

"By all the accounts of exploration, also on a consideration of the commercial and political geography, this is the most promising of all the future railways that can be devised."

And in comparing our north-western frontier of India with our north-eastern, or Burmo-Chinese frontier, Sir Richard says:—

“The ways across the north-western frontier, from the British side, lead to nothing profitable for British interests. On the other hand, the ways across the north-eastern frontier lead to regions full of prospective advantage for British expansion in every way. . . . On our north-western frontier, the railways are mainly for strategic or political objects. But on our north-eastern, or Indo-Chinese frontier, the railways will be mainly for commerce, for the opening up of new markets, for the spread of cultivation and habitation, and for material development in every way.”

48. In his reply to a resolution, which was passed last April by the Lancashire and Cheshire Conservative Working Men's Federation, after hearing my address to them upon the subject, Lord Salisbury wrote, through his secretary, that—

“The Government would be very glad to see Burmah and South-Western China united by railway. I fully believe that, if such a measure could be carried into effect, it would have the beneficial consequences you indicate, especially to the industries of Lancashire and Cheshire.”

49. In 1860, nearly thirty years ago, the Manchester Chamber of Commerce considered the connection of British Burmah with China so important for the future extension of our trade that it addressed a memorial to the Government requesting that steps might be taken to open out the route. In 1866, Lord Salisbury, then Lord Cranborne, and Secretary of State for India, ordered a preliminary survey to be undertaken in view to communication being established by road or rail between Rangoon and South-Western China. The survey was carried on as far as the Salween river, and then discontinued on the recommendation of the Viceroy of India. Lord Salisbury then expressed his regret at it having been stopped. In November, 1867, Sir Stafford Northcote requested the Viceroy to take any opportunity of exploring the old trade routes to South-Western China; but the then Chief Commissioner, Colonel Fytche, having given his opinion that it was not probable that a railway would be constructed between Burmah and China for many years, owing to Upper Burmah and the Burmese Shan States being independent, the Viceroy refused to sanction the exploration. The next year, the Liberal Government being in power, the Duke of Argyll, then Secretary of State for India, sanctioned a survey from Toungoo, then our frontier station in Lower Burmah, to Kiang Hung, if the survey could be made without political complications or undue expenditure; but Lord Mayo, then Viceroy, answered that “this scheme ought not to receive the support of the Government of India at the present time, and that, whatever its merits, it was brought forward a generation too soon.”

50. In February, 1873, the Associated Chambers of Commerce went in deputation to the Duke of Argyll, and requested that eminent railway engineers should be sent out from England to survey the route to Kiang Hung, and doubtless he would have ordered the survey if he had remained in office. The Conservatives coming into power, Lord Salisbury, in April of the same year, again ordered the survey to be carried out. A red herring was then drawn across the path by the Government of India, in accordance with the wish of the Chief Commissioner of Burmah, proposing a survey from Mandalay to Tali-fu, a city in North-Eastern China, *viâ* Theinni, and

on the Burmese objecting, and suggesting one *viâ* Bhamod, to the same place, sanctioning it. On Lord Salisbury being informed of the change of route from *viâ* Kiang Hung to *viâ* Bhamo, he expressed his regret to the Viceroy. In the following year the expedition for the survey of the route from Bhamo, a place on the Irrawaddi river 700 miles from the sea, to Tali-fu started, but was attacked within a few miles of the Burmese frontier. Mr. Margery, a promising young official in our Chinese consular service, was killed, and the mission returned to Bhamo. This route was ultimately surveyed and levelled, in 1876, by Mr. Colborne Baber, when accompanying the Grosvenor mission from Yunnan, where it had been despatched to inquire into the circumstances of Mr. Margery's death.

51. Mr. Colborne Baber's survey and levels along the Bhamo route, which trends *viâ* Tali-fu to Yunnan-fu, the chief town of the Chinese province of Yunnan, depict it as excessively difficult and of an alpine character, utterly unfit for railway purposes. The passes over the series of mountains between Bhamo and Tali-fu have their summit at a greater height than that of any of the passes over the Alps, with the exception of the Stelvio, which lies 800 feet above the level of perpetual snow. The Bernina, the next highest to the Stelvio, only rises to 7,658 feet above the level of the sea, whereas the pass between Bhamo and the Salween river lies at an altitude of 8,730 feet, and four other passes, all considerably over 8,000 feet, have to be crossed before Tali-fu is reached.

52. The aspect of the great cliffs bordering the Salween river, at the place crossed by the Bhamo route, is thus described by Mr. Baber: "Looking up that lone avenue of precipices, between which the deserted river threads its silent way, one cannot suppress a certain sense of solemnity." In another part of his report to the Government, he says: "The trade route from Yunnan-fu to Teng-yueh (the frontier post of China in the north-west of Yunnan) is the worst possible route with the least conceivable trade." And he goes on to add: "I do not mean that it is absolutely impossible to construct a railway. By piercing half-a-dozen Mont Cenis tunnels, and erecting a few Menai bridges, the road from Burmah (*viâ* Bhamo) to Yunnan-fu could doubtless be much improved."

53. The only other route from Upper Burmah to Yunnan that has been followed by Europeans is that starting from Hlinedet—a place seven miles to the east of the Rangoon-Mandalay Railway, and 230 miles to the south of Bhamo—and proceeding eastwards to Kiang Hung, across the steep-sided table-lands and numerous ranges of hills which separate the Irrawaddi river from the Salween, and the Salween from the Meh Kong, or Cambodia river. Part of this was traversed by Dr. Cushing, and the remainder by the late General Macleod. It proved to be not so difficult as the Bhamo route, but the physical barriers crossed by it are so many and so great that no one has since advocated carrying a railway along it.

54. Our study of previous explorations, followed by exploration surveys conducted by myself in Burmah, Siam, and its Shan States, and by my colleague, Mr. Colquhoun, through Southern China, and by the Bhamo route into Northern Burmah, afforded positive proof that a path for a railway from Burmah to China should have its western terminus at Maulmain. By starting from that seaport, the following advantages would be gained:—

(1) The difficult country lying between the Irrawaddi river and the Salween, in Upper Burmah, would be entirely avoided, because Maulmain is situated near the mouth of the Salween, and on its eastern bank.

(2) By proceeding eastwards from Maulmain, you cross the hill ranges by the best route. By comparing the Bhamo route, which trends eastwards over an alpine country, with the Hlinedet-Takaw route, lying 230 miles to the south of the Bhamo route, and with the Maulmain route, which lies 350 miles further to the south, it is evident that the further you go north for your starting point the more difficult do the routes leading from Burmah to the populous and fertile regions of China become.

(3) The line from Maulmain, owing to the easy country through which it passes, could be constructed at a fraction of the cost of any line projected from Upper Burmah, and would have the advantage of easier gradients throughout, and would be the shortest possible route for connecting Burmah with the capital of the Chinese province of Yunnan.

(4) The line from Maulmain, from its shortness, would possess great advantages in competing with the line projected by the French from their Tonquin seaboard, and would enable us to carry our goods from Maulmain to Ssumao, the frontier port of South-Western China, for £3 a ton. The French tariff of from 20 per cent to 40 per cent upon British cotton goods entering Tonquin and French Cochin-China has recently been raised 60 per cent, so as to make the tariff quite prohibitive. The tariff now varies between 32 per cent and 64 per cent upon the various classes of British cotton manufactures, and is now at least from ten to twelve times in amount what the cost of freight would be from the British port of Maulmain, where they enter free into the country. The advantage that the construction of the railway from Maulmain to the frontier of China would be to our cotton trade is so evident that it deserves the hearty support of Lancashire and the neighbouring counties.

(5) The line from Maulmain would likewise connect with the projected Siamese system of railways, and thus tend greatly to the advantage of Burmah, and to the development of British trade amongst the 11,000,000 trade-loving people who inhabit Siam and the Shan States lying to the east of the Salween river.

(6) The Siamese system of railways projected by us, and now being surveyed and estimated for the King of Siam by English engineers, if joined on with Maulmain by our proposed branch to the frontier, would connect our seaport of Maulmain with Bangkok, the capital and chief seaport of Siam, thus affording us more rapid communication with China and Australasia, and would complete more than two-thirds of our projected railway to China. The remaining 230 miles could be cheaply constructed, and would open up the British Shan States lying to the east of the Salween throughout their length, and thus give us an easy control of the country.

(7) The Anglo-Siamese Commission for settling the frontier between the Siamese and British Shan States has already been appointed, and is now starting for the ground. It is intended this winter to claim the allegiance of the British Shan States through which the railway will run; there will then be no political reason remaining to prevent the Burmah-Siam-China Railway from being carried out. Our mercantile and

manufacturing community and the working classes—whose future prosperity so greatly depends upon the construction of this railway—should do their utmost to urge the Government to have it proceeded with, and completed at an early date.

55. I have shown how difficult the country is to the east of the Salween, along the Bhamo and Hlinedet routes. The only other route from Upper Burmah to Tali-fu and Yunnan-fu crosses the Salween river at the Kun Lon Ferry. This ferry lies about 150 miles to the north of the Takaw Ferry, which is crossed by the Hlinedet route. There is every reason to believe that the difficulties to be encountered on the Kun Lon Ferry route, although, perhaps, less than those met with on the Bhamo route, will be greater than on the Takaw route.

56. To talk of either Bhamo or the Kun Lon Ferry as on the Chinese frontier for purposes of trade is altogether misleading, as both these places are separated from the fertile and populous regions of Southern China by what might be called the great western wall of China, the alpine country, over which the Chinese would never consent to carry a railway. The more the subject is examined the more evident does it become that the only possible railway connection between Burmah and China must be by the Maulmain route projected by us. It is a case of that or nothing.

57. The King of Siam fully allows the urgent need for railways in Siam, and is having a vast system of railways surveyed by English engineers. Prince Devawongse, who is the brother of the king, and of both the right and left hand queens, assured me that the king was exceedingly anxious to have his country opened up by railways. So well known was this at the time of my visit that Mr. Satow, our minister to Siam, told me that "it only remained for the Government of India to consent to make the branch to the frontier to ensure the king taking the matter of railways in hand;" and he gave me to understand that "the king would be perfectly willing to connect his railway system with ours at the frontier." On all sides I learned that my only difficulty would be to induce the Government of India to carry out its part of the work, by making the branch from our seaport of Maulmain to the frontier. This branch was estimated by Sir Charles Bernard, when Chief Commissioner of Burmah, to cost 105 lakhs, or, at 1s. 5d. exchange, £743,750. The average cost of railways constructed in England and Wales has been about £50,000 a mile; the cost of the British branch from Maulmain to the Siamese frontier would, therefore, be less than that of fifteen average miles of English railways. The cost of the continuation of the Siamese main line, from its northern terminus at Kiang Hsen through the British Shan States to Ssumao, the frontier port of China, has been estimated at £1,787,500, which is less than the cost of thirty-six average miles of English line. The expense of the British sections of the railway for connecting Burmah with Siam and China would, therefore, be little over £2,500,000, the cost of about fifty miles of English railway.

58. Sixty years ago Anglo-Indian statesmen were fully aware of the importance of opening up the markets of South-Western China and Central Indo-China to British trade, for Lord William Bentinck, the Governor-General of India in 1829, despatched missions from Maulmain, in Burmah, towards China with this end in view. Ever since then the matter has been prominently before the public, but nothing has been

done towards carrying the project into execution. The Indian Government of itself will do nothing; it will continue shilly-shallying until the other side of doomsday, unless the working classes of this country determine that it shall be done. The Chambers of Commerce of Great Britain have been incessant, for many years, in beseeching the Government to interest itself in this subject. The merchants and manufacturers have but few votes; the Government can afford to turn a deaf ear to their pleadings. It will be otherwise if the working classes, the great voting power of the nation, interest themselves in the matter. If Lancashire only puts its shoulder to the wheel, this railroad will pass from the regions of aimless talk and senseless procrastination into actual being. This railway would act like a great artery, developing the resources—mineral and agricultural—of all the regions it traverses. It would induce the Chinese to commence a series of railways through their western, southern, and central provinces from our terminus at Ssumao, the effect of which would be to give much-needed employment to the working classes in the British iron industries, and would enable us to throw British cotton goods not only into Siam and Central Indo-China, but by the backdoor of China, at Ssumao, into the western or landlocked half of the great and populous Empire of China, and bring back the produce of those countries for shipment at our British seaport of Maulmain. The enormous extension of our general trade that may be expected, when the interior of China is opened up by railways, is indicated by Mr. Alabaster, our consul at Canton, in his report for 1887, where he says: "It must be remembered, also, that there is a growing taste for foreign articles; few houses will be found without a foreign lamp, a foreign clock, and probably some articles of glassware; and the numerous native stores for the sale of foreign articles, into which foreigners never go, show the extent of the business. I look, also, for considerable openings shortly for business in the requirements of the iron road; it cannot be very long before railroads are commenced, and, as with the telegraph, they will rapidly spread throughout the empire, and, whether they are built by native companies or foreign contractors, they must look abroad for their materials."

ADVANTAGE OF OPENING UP WESTERN CHINA AND INDO-CHINA.

59. ONE of the great advantages to British cotton manufacturing that our projected line would have over any line proceeding inland from the eastern coast of China, or permeating any part of the great cotton-producing plains that lie in the eastern half of the empire, is that the climate of the western half of China is not suited to the growth of cotton. Even in the plains of Eastern Ssuchuen (Szechuen), according to Mr. Little, it will not grow. The great river, the Yangtzekiang, that runs through this province is so dangerous, owing to the swift current during the floods and the rapids in its bed, that the people, as a rule, prefer chancing the loss of raw cotton to that of cotton piece goods. Mr. Little, in his address to the Manchester Geographical Society in 1886, stated that—

"It is a remarkable fact that the climate of Szechuen is not suitable for the growth of cotton. At present the import of Manchester goods and European articles barely comes to £1,000,000 per annum. The total imports, a large proportion of which consists of raw cotton from Shanghai, amount to nearly £10,000,000; and

the exports, including salt, reach about the same figure. The largest article of import into Szechuen is cotton. The inland customs houses do not keep proper records, and it is impossible to give the exact figures of the import of cotton, but there is no doubt it amounts to an enormous quantity. Cotton, rather than manufactured goods, is imported at present, because the cotton being unpressed is light, and in case of wreck in the rapids it can be saved under circumstances in which heavier goods would be lost. As it is, the banks of many of the rapids are quite white with cotton from wrecked and damaged junks spread out on the rocks to dry."

60. Raw cotton for the province of Yunnan is imported from Burmah, Siam, the Shan States, and from the south-eastern provinces of China. In Burmah, Siam, the Shan States, and Yunnan, owing to the cheapness of the land and the sparsity of the population, wages are high in comparison with those ruling in the densely-populated plains in China. This is the reason why in Burmah and Siam, as is evidenced by recent Government reports, hand-made manufacturing of cotton goods is being relinquished, the machine-made goods being so cheap as to place them within the means of the poorest people in the country, except where—owing to the absence of railways and navigable rivers—the charges of freight are absolutely prohibitive. In the east of China, sooner or later, we shall find cotton factories and mills competing with us in many counts at present supplied by us, because of the great coal fields in the various provinces and the proximity of the raw cotton. The consular report of the trade of Canton for 1888 shows that the Japanese have already got a foothold as far south as Canton with their cotton piece goods. In 1887 they imported 49,114 pieces into Canton, and last year 15,995 pieces. In time we may find the Japanese and the Chinese importing cotton from America, and competing with us in the finer classes of goods in the eastern provinces of China. In the western provinces, if we can get an entry at their backdoor from Maulmain, we shall be able to compete with them at a great advantage, owing to the short distance of carriage to Maulmain, and the comparative cheapness of freight from thence into the interior. This should be taken into account when pressing the matter upon the attention of the Government. If opened up by railways, Central Indo-China and Western China must inevitably prove most valuable markets for the immediate and future expansion of British commerce. Both China and Siam may be said to be free trade countries, the tariff into China being merely a 5 per cent *ad valorem* duty, and that into Siam by sea being merely 3 per cent. There is no tariff charge on cotton goods entering Siam overland from Burmah.

COMPETITION FOR THE TRADE OF INDIA.

61. EVER since the discovery of the route round the Cape of Good Hope by the Portuguese navigator, Vasco de Gama, at the end of the fifteenth century, there has been one long struggle for the possession of the commerce of India. The saving of freight by the direct sea route was enormous, and the Spaniards and Portuguese tried to secure a monopoly of the trade in the East. This led to endeavours to find a north-east or north-west passage to India, and, on failure in this direction, to the Dutch and ourselves forcing the Cape route in the face of the hostile attitude of

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Spain and Portugal. The subsequent events, which ended in our conquest of India and in the acquisition of our vast Eastern commerce, are matters of history. With the opening of the Suez Canal, in 1869, a new era of competition commenced. The canal, by diverting trade from the Cape route to the Mediterranean, greatly affected the re-export trade from the United Kingdom. Magnificent docks, equal to our own, have been built at Antwerp, Dunkerque, Havre, and elsewhere, and behind them lies the whole of Europe. Even our own liners now call at Hamburg and Havre to fill up. England is only an island, and therefore the goods which used to come here to be transhipped now go direct. India has thus been enabled to trade without transshipment with the continent, and continental manufactures are able to compete with us on more advantageous terms than formerly in the great markets of the East.

PROFITLESS CONDITION OF TRADE.

62. VARIOUS other causes, besides the opening of the canal, have in recent years conduced to compel the commercial community to carefully consider the change in the position of Great Britain in the contest for trade with other commercial nations. Amongst these have been the profitless condition of trade; the increase of continental, American, and Indian manufacturing; the hostile tariffs enacted against our goods at colonial and foreign ports; the competition of our rivals not only in their home market, but abroad in neutral non-manufacturing countries, which were formerly solely supplied from Great Britain; the competition for freight of foreign lines of steamers, built and in course of construction, to convey foreign goods direct from continental ports to all parts of the world; the great and nearly continuous fall in silver that has occurred since 1866, and the rapid fluctuations in the value of that metal when compared with gold; the stationary value of the silver prices of goods, rent, and labour in silver-using countries, which has given them an advantage in trading with each other, and in competing with gold-using countries in their own and other markets; and the additional expense that has been caused to our merchants in having to cover themselves, through the action of exchange banks, against the risks of a fall in silver during the course of their transactions. This competition and these disadvantages have been more intensely felt by the producers of our cotton manufactures, which form one-third of the gross export of British home produce, than by any other section of the community.

63. The profitless condition of the cotton trade has arisen chiefly from overstocked markets, due to the impoverishment of our agricultural classes and to the loss of markets formerly supplied by us, and now supplied with their own home manufactures. The fact that our Indian customers—who in 1888 took £21,250,000 of our cotton manufactures and yarns out of a total value of £72,000,000 worth exported to all countries—are poor, and are only able to consume large quantities of our goods at low prices, has likewise, owing to the fall in exchange, had a great effect in depressing prices. Our manufacturers, in order to expand their trade with India, have had to bear the loss in exchange, and sell their wares at the former silver value. The cotton manufacturer in India, on the other hand, has been able to sell his goods in his home market, and in China, Japan, Africa, and elsewhere, and receive payment for

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them in silver, which he disburses to his workpeople, and in other items of cost, in India without diminution of value. The only loss to the Indian manufacturer has been in having to pay an increased amount for imported stores and machinery; whereas the English manufacturer, competing with the Indian manufacturer, receives payment likewise in silver, and has to turn this silver into gold at a loss of about 30 per cent in its former gold value.

EFFECT OF EXCHANGE UPON THE PRICE OF COTTON PIECE GOODS.

64. In his evidence before the Royal Commission on Depression in Trade, Mr. George Lord put in the following table, showing the effect of exchange at various values of the rupee, between 1s. 6d. and 1s. 10d., upon grey shirtings exported from England to India :—

TABLE No. 10.

GREY SHIRTINGS EXPORTED *from* ENGLAND *to* INDIA.

Table of Sterling Equivalents of Rupee Sales in India (less all Charges)
at various Rates of Exchange.

Price of 8½lbs. Grey Shirting in India.	Exchange.	Sterling Equivalent.	Packing, Ship- ping (including Freight), and Selling Expenses.	Net Sterling Value.
	s. d.	s. d.	d.	s. d. per piece.
Rs. 4 6¾	1 6	6 7½	7½	6 0
"	1 6¼	6 8¾	"	6 1¼
"	1 6½	6 10	"	6 2½
"	1 6¾	6 11	"	6 3½
"	1 7	7 0	"	6 4½
"	1 7¼	7 1	"	6 5½
"	1 7½	7 2¼	"	6 6¾
"	1 7¾	7 3¼	"	6 7¾
"	1 8	7 4½	"	6 9
"	1 8¼	7 5½	"	6 10
"	1 8½	7 6½	"	6 11
"	1 8¾	7 7¾	"	7 0¼
"	1 9	7 8¾	"	7 1¼
"	1 9¼	7 10	"	7 2½
"	1 9½	7 11	"	7 3½
"	1 9¾	8 0¼	"	7 4¾
"	1 10	8 1¼	"	7 5¾

Not only has the English manufacturer had to meet a loss by the fall in exchange, but the rupee price for cotton goods imported into India has seriously given way. Between March, 1873, and January, 1885, the rupee price for grey shirtings fell 24 per cent at Calcutta; mule twist, white, good, No. 40, fell 28 per cent; mule Turkey red, Nos. 40–12lbs., fell 42 per cent; and mule orange, Nos. 40 to 60, fell 24 per cent. These great falls must have been caused chiefly, if not entirely, by competition amongst our home manufacturers, in order to secure a market for their goods.

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REDUCTION IN PROFITS ON COTTON MANUFACTURES.

65. OWING to their restricted markets abroad, to overstocked markets at home and in the East, the neglect to open up new markets for their merchandise, to foreign tariffs being raised as we lower our prices, and to the competition amongst rival manufacturers in this country in the home and foreign markets, our manufacturers have been forced to reduce their profits to a minimum, and in some cases, owing to the greater loss they would incur by closing their mills and manufactories, to continue working at an absolute loss, in order to squeeze their goods into the continent in face of the great barrier of tariffs which has been raised against their entrance. As their prices have been lowered, the tariffs on the continent and elsewhere have been raised, until we find Mr. Rawlinson, the secretary of the North and North-East Lancashire Cotton Spinners' Association, in his evidence before the Commission on Trade Depression, when asked whether he thought there was "hope in the old countries of their buying cotton goods from us at a remunerative price," replying, "No, they can make for themselves; and the tendency is to make for themselves."

66. After considering the whole matter, the Commissioners on Trade Depression reported that—

"It is only right to point out that, while the aggregate wealth produced in the country which now falls to labour is larger than it was twenty years ago, a corresponding diminution has taken place in the share which falls to capital; in other words, that while wages have risen profits have fallen, and that this is obviously a process which cannot be continued beyond a certain point. This point has, we think, been very nearly, if not quite, attained already. A time may, therefore, come when capital will lose all inducement to lend itself to the work of production; and if the employer is driven out of the field, the labourer will necessarily suffer with him."

NECESSITY FOR NEW MARKETS.

67. THE commissioners went on to say, when proceeding to the question of remedies, that—

"Various causes contributed to give us a position, far in advance of other countries, which we were well able to hold for many years; but those causes could not have been expected to operate permanently, and our supremacy is now being assailed on all sides. But, if we do not possess to their full extent the same natural advantages as we formerly enjoyed, we have still the same physical and intellectual qualities which gave us so commanding a lead; and we see no reason why, with care, intelligence, enterprise, and thoroughness, we should not be able to continue to advance. In order to do so, however, it is obvious that we must display greater activity in the search for new markets."

QUESTION OF DECREASING WAGES.

68. At a meeting last October, at Blackburn, Mr. James Mawdsley, the general secretary of the Amalgamated Association of Operative Cotton Spinners, and one of the ablest and most clear-sighted men in the north, remarked, in the course of the discussion of an address by Sir William Houldsworth upon bi-metallism, that his people

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“Were determined, whatever became of the cotton trade, to have no reduction of wages, and therefore they were bound to do all they could to assist the employers to find some way out of the difficulty. He thoroughly believed that bi-metallism, whilst it was not the only method of improvement, was the principal method by which their trade could be put on a right footing.”

69. I think that Mr. Mawdsley has certainly, up to now at all events, been right in refusing to listen to all pleadings on the part of the employers for a reduction of wages. A reduction of wages, unless the English Factory Acts are applied to India, would not enable us to compete in India in coarse cotton yarns or in coarse cotton manufactures. It has been frequently stated of late that the only reason why we have been able to find customers for these qualities of goods of late years in China and Japan is that India has not been able to meet in full the demand for them; but, as I shall presently show, there is reason to believe that, if we chose, we might compete with India in coarse counts for these markets without any reduction in wages. A reduction of wages would not enable us to get a yard more of our goods into the continent and into America than we do at present, for those countries only take such articles as they are unable to supply from their own manufactories.

CAUSE OF THE DEPRESSION IN PRICES.

70. THE depression in prices up to now has been greatly due to overstocked markets—to production in excess of demand—in other words, to the loss of old customers and the need of fresh customers for our goods. If we do not acquire fresh customers, our commerce cannot increase as it should with the growth of our population and the growth of the increased productive power of our machinery, due to new inventions and improved processes. The depression in prices of our cotton goods is partly due to the cheapening of raw material, the reduced cost of transit, and the cheapened mode of production. The absence of sufficient customers for our goods arises from our not having taken advantage of our being in possession of India to develop our trade amongst its myriads of cotton-clad inhabitants by constructing a great network of railway over the country, and from our not having connected India with Burmah, Siam, and China by railway. With such magnificent markets awaiting our enterprise, with such opportunities at our very door for acquiring hundreds of millions of new customers, depression of trade, reduction in profits, and the question of reducing wages should be unheard amongst us. If wages are not to be reduced, our working classes must insist that India shall be further and rapidly opened to British trade, and that British manufactures shall, by means of the railways we propose, be able to permeate through the great unopened markets in South-Eastern Asia, and thence find an entrance into the backdoor of the landlocked half of the great Empire of China.

EFFECT OF EXTENSIVE RAILWAY CONSTRUCTION IN THE EAST UPON EXCHANGE.

71. A RAPID extension of railways in the silver-using countries would necessitate their being constructed with borrowed or subscribed money drawn from the gold-using countries. One-fourth of the cost of the lines would be defrayed in gold for rails, rolling stock, bridge-work, and other materials, and the remainder would be

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expended in silver in the parts of the East which are traversed by the railways. The consequent drain of silver to the East would be so great as to force the rupee again to its old par value, and the vast increase to the internal and external trade of the East, and in the consequent prosperity of its inhabitants that would follow a great development of railway communication, together with the absorption of the silver expended in the construction of the railways, would prevent silver ever again falling to its present depreciated value.

72. Some of the far-seeing Chinese officials already see the advantages that would be derived by having a silver currency in their country. The Viceroy of Kwangtung and Kwangsi, according to the last report of our consul at Canton, has recently purchased machinery and erected it in his mint for making small silver 10-cent pieces, and is awaiting the Imperial sanction to commence coining silver currency. The commencement of railways in China on an extended scale will prove to the Chinese the inadequacy of their present copper coinage to meet the wants of the present age. A silver coinage will become a necessity in China. The prosperity of the country must enormously increase with the improved means of communication, and China will inevitably, and before long, follow the lead of India, and absorb vast volumes of silver.

73. As railways spread in India the old habit of purchase by barter ceases, and thus causes an increased circulation of money. Even with its limited facilities of communication, India, according to Mr. Soetbeer, absorbed no less than 2,638,100,000 rupees between the years 1836 and 1885. With China added to India, as an absorbing power of silver, there would arise such a demand for, and such a scarcity of, that metal as would certainly raise it to its old par value, and probably to a gold value inconceivable at the present time.

RECENT DEVELOPMENT OF COTTON GROWING IN, AND EXPORT FROM, INDIA.

74. IN Mr. J. C. Fielden's admirable "Sketch of the British Cotton Industry," which appeared in the "Annual" of 1887, he says :—

"Whether, as Ellison asserts, India was the birthplace of cotton manufacture, or whether this industry can be traced to equally remote times in Egypt and China, it is certain that cotton muslins have been taken from recently discovered mummies, at least three thousand years old, showing exquisite fineness of texture and beauty of workmanship."

75. From the earliest times cotton has been grown in sufficient quantities in India to meet the local demand, and even in the last century there was some slight export from the country, which was carefully fostered by the East India Company. The present importance of the crop dates from the commencement of the American war. In 1860, the exports of raw cotton from India amounted to 3,088,871 cwts., valued at Rx. 5,637,624; Rx. being then equal in value to about £1 sterling. In July, 1861, the blockade of the southern ports of America commenced, and the value of cotton drawn from India was much enhanced. In 1865, the export had increased to 4,687,972 cwts., and the value to the astonishing amount of Rx. 37,573,637. In the following year the export increased to 7,170,986 cwts., but,

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owing to the revival of the American export of raw cotton after the close of the war, the value decreased to Rx.35,587,380. In 1887-88, the export had decreased to 5,374,856 cwts., and the value to Rx.14,413,544.

76. In the "Statement Relating to the Moral and Material Progress and Condition of India," for 1886-87, the following table is given, showing the area in various provinces under cotton cultivation between 1883 and 1886 :—

TABLE No. 11.

	ACRES UNDER COTTON CULTIVATION.*		
	1883-84.	1884-85.	1885-86.
Berar	2,026,923	1,959,402	1,846,470
Bombay and Sind	2,968,306	2,375,000	2,225,000
Madras	1,770,290	1,567,148	1,605,206
Bombay Native States.....	2,163,538	2,475,000	2,700,000
North-West Provinces	1,635,497	1,573,695	1,587,346
Oudh	74,947	94,115	72,030
Punjab	802,534	792,996	1,035,614
Central Provinces	680,390	579,604	595,962
Nizam's Dominions	1,149,730	910,610	953,170
Mysore	31,228	21,324	29,128
Lower Burma.....	10,454	9,346	9,142
Assam	38,699	38,815	42,131
Rajputana .....	....	....	536,444
Central India .....	....	....	295,382
	13,352,536	12,397,055	13,533,025

76. According to Sir William Hunter, in his "Imperial Gazetteer of India," the principal cotton-growing tracts are the plains of Guzerat and Kathiawar (whence Indian cotton has received in the Liverpool market the historical name of Surat), the highlands of the Deccan, and the deep valleys of the central provinces and Berar. The best native varieties are found in the central provinces and Berar, passing under the trade name of Hingunghat and Amrioti. These varieties have been successfully introduced into the Bombay district of Khandesh. Experiments with seed from New Orleans have been conducted for several years past on the Government farms in many parts of India, but it cannot be said that they have resulted in success except in the Bombay district of Dharwar, where exotic cotton has now generally supplanted the indigenous staple.

HAND-MADE COTTON MANUFACTURES IN INDIA.

77. WHEN the early European adventurers found their way to India, cotton and silk always formed part of the rich cargoes they brought home. The English, in especial, appear to have been careful to fix their earliest settlements amid a weaving population—at Surat, at Callicut, at Masulipatan, at Hugli. In delicacy of texture,

* There are no statistics showing the area under cultivation in Bengal.

in purity and fastness of colour, in grace of design, Indian cottons may still hold their own against the world; but in the matter of cheapness, they have been unable to face the competition of Lancashire. In the last century England excluded Indian cotton fabrics, not by fiscal duties, but by absolute prohibition. A change of fashion in the West Indies, on the abolition of slavery, took away the best customer left. Then came the cheapness of production in Lancashire mills, due to improvements in machinery. Lastly, the high prices during the American war, however beneficial to the cultivators, fairly broke down the local weaving trade in the chief cotton growing tracts.

78. The Hindu village system is based upon division of labour quite as much as upon hereditary caste. The weaver, the potter, the blacksmith, the brazier, the oil-presser are integral parts of a community, as well as inheritors of a family occupation. Many villages in Lower Bengal, and on the Coromandel coast, still show traces of the time when the East India Company and its continental rivals gathered large settlements of weavers round their little forts, and thus formed the only industrial towns that ever existed in India. But when the company gave up its private trade, in 1834, such centres of industry rapidly declined, and the once celebrated muslins of India have been driven out of the market of the world by Manchester goods.

79. Cotton cloth has always been the single material of Indian clothing for both men and women, except in Assam and Burmah, where silk is preferred. Despite the English and Indian competition in supplying cheap machine goods, hand-loom weaving still holds its own with varying success in different parts of the country, particularly in those which are far removed from railway transit, and have, therefore, a better chance of competing with imported goods. Little is made for export, and the fine fabrics generally are dying out. The far-famed Dacca muslins can still be obtained to order, although the quality is far inferior to what it was when Dacca was the capital of a luxurious Muhammadan court. Most of the weavers are Hindús, and the high development to which their industry has reached can be judged from the fact that they employ no fewer than 126 distinct implements. The finest muslins are woven plain, but patterns of coloured silk are afterwards embroidered on them by a separate class of workmen.

80. As a village industry, weaving is still carried on everywhere, though it cannot be said to flourish. In the "Statement of the Moral and Material Progress of India," for 1887-88, the following description is given as applying to the condition of hand-loom weaving in Lower Bengal:—

"In spite of the importation of cheap European piece goods, cotton is still woven by local weavers in every district. As a rule, they know no other work, and cling to their ancestral business to obtain a precarious means of living. This industry is, however, on the wane, as the weavers cannot compete with Manchester in the production of cheap goods. In Burdwan, a revival of this industry has been noticed in the last two years; but generally, although those who can afford them prefer the country cloths, which are of a better texture and more durable, the cheapness of Manchester goods drives the local manufacture out of the market."

81. Referring to the Madras Presidency, the statement says:—

“Cotton spinning and weaving by hand, which form the chief manufacturing industry in the Madras Presidency, are steadily declining before the cheap machine-made goods imported from European countries. Owing to the loss of their usual occupation, several of the weaving class in the Vizagapatam district are said to be migrating to other countries in search of employment. In other districts, also, they are turning their attention to other means of livelihood. The number of private looms in the different districts was 284,000, of which 267,700 were for the manufacture of cotton goods, 3,369 for silk cloths, and 9,737 for woollen goods.”

According to Sir William Hunter: “It may be roughly estimated that three-fifths of the cotton cloth used is woven (by hand-loom) in the country from native thread, or from imported twist.”

INDIAN MACHINE-MADE COTTON YARN.

82. THE same authority states that “the Indian cotton is ‘short stapled,’ which does not admit of being spun into the finer kinds of yarn. The great bulk of the yarn spun in Indian mills consists of Nos. 6, 10, and 20 mule twist. Water twist is spun in smaller quantities, generally of No. 16. The maximum of either kind is No. 30. The mills are capable of spinning up to 40, but, as a matter of fact, they never attempt the number, owing partly to the inferior quality of the cotton and partly to the carelessness of the workpeople. As regards piece goods, the kinds principally woven are those known as T cloths, domestics, sheetings, drills, and jeans; longcloths, chadars, and dhutties are also manufactured.”

83. Since the “Gazetteer” was written, India has commenced importing Egyptian cotton for spinning into 40’s. In Mr. Edward Miller’s statement, forwarded to the Bombay and Lancashire Cotton Spinning Inquiry, dated June 7th, 1888, he says: “By the mail which arrived this week, I hear of orders being given out in Bombay for Egyptian cotton, the intention being to spin it into 40’s for dyeing in India, and before many years are over the probability is that spinning fine yarns on a large scale will be an accomplished fact.”

84. Sir William Houldsworth, at the meeting at Blackburn which I have previously referred to, read an extract from a letter in the *Textile Mercury*, from its Bombay correspondent, which stated that—

“In regard to the capabilities of the Indian mills to spin 42’s yarn from Indian cotton, . . . almost a dozen concerns are partially or wholly engaged in producing this yarn from the best qualities of Hingunghat, Broach, and Comtah cottons. It is level and strong, and commands remunerative prices; and I know of some instances where it was reeled and bundled, yellow tie being used, and then sold for English yarn. The production per spindle was 2½oz. from a seven-hank rove, ring diameter 1½in., and 17in. counts of travellers. The cotton used by Indian mills is much superior in general to that sent to England. The Hingunghat cotton of the best quality here is quite different to the best quality of Hingunghat cotton in Liverpool, and similarly with Broach and Comtah cottons. I know of some concerns in the Presidency using Indian cottons quite equal to American in length, colour, fineness, strength, and clearness.”

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PROFITS ON INDIAN COTTON MILLS.

85. IN another part of his address, Sir W. Houldsworth pointed to the following table, showing the profits of six Indian mills for the year ending June 30, 1889 :—

TABLE No. 12.

No.				Gross Profits. Per cent.		Depreciat'n. Per cent.		Dividend. Per cent.		Reserve. Per cent.
No. 1,	for the year ending June 30, 1889			15	....	5	....	10	....	—
„ 2,	„	„	„	19 $\frac{3}{4}$	....	9	....	10	....	$\frac{3}{4}$
„ 3,	„	„	„	33	....	9	....	10	....	14
„ 4,	„	„	„	35	....	11	....	10	....	14
„ 5,	„	„	„	38	....	13	....	10	....	15
„ 6,	„	„	„	39	....	12	....	10	....	17

With such profits accruing to Indian mills, Mr. C. J. Sassoon was safe in prophesying, before the Spinning Inquiry, that “in about ten years from now there will be over 200 mills in Bombay.”

ADVANTAGES OF INDIA OVER ENGLAND IN COTTON MANUFACTURING.

86. IN the report of the majority of the board of directors of the Manchester Chamber of Commerce on the Cotton Spinning Inquiry, they came to the conclusion that “the principal circumstance that has favoured the rapid increase of mills in India, and enabled them to a great extent to supply China and Japan with yarns, which formerly were shipped from Lancashire, is their geographical position, which to-day gives them an advantage of at least $\frac{3}{4}$ d. per lb. on the portion of their output that is shipped to China and Japan, and $1\frac{3}{8}$ d. to $\frac{7}{8}$ d. per lb. on what is consumed in India itself. This is an estimate of the net advantage to the Indian spinner over his rival in England, arising from his proximity to the cotton fields on the one hand and to the consuming markets on the other, after allowing for his extra outlay for machinery, and consequently enhanced interest and depreciation, as well as greater expenditure in such items as imported coals, stores, &c.

87. After referring to bygone import duties and over-production in 1885 by Indian manufacturers, the report continues :—

“The committee have further had under consideration whether, amongst the ‘causes and circumstances’ that, as expressed in the resolution, have ‘enabled Bombay spinners to supersede those of Lancashire,’ the fall in the value of silver has had any important part. The advantage derived from this cause cannot extend to the main items of the cost of erecting and working mills—namely, machinery, cotton, coals, imported stores—as the outlay on these in rupees increases in precise ratio to the fall in the gold value of silver; but wages, local taxation, and perhaps other small items, are not immediately affected by that fall, and, whilst the process of adjustment is incomplete, the Bombay spinner is advantaged.”

“The advantage thus accruing to him has been represented by one witness (p. 197) as $\cdot 30$ d. per lb., and by another (p. 160) as $\cdot 51$ d.; that is on the assumption that no adjustment has taken place between wages, &c., paid in silver in Bombay, and in gold in Lancashire, since exchange was at 24d., viz., in 1872.”

88. After alluding to the great decrease in the cost of transport since 1872, the report goes on to say that—

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“The committee do not overlook the fact that the Indian spinner escapes the embarrassment to which his English competitor is subject, consequent on sudden fluctuations in the gold value of silver; but they are of opinion that, apart from any benefit he has in this respect, or may derive from a low value of the rupee, the natural advantages that he has all along enjoyed, as set forth above, are sufficient to account for his having been able to obtain a virtual monopoly of the Eastern markets, as far as coarse yarns produced from Indian-grown cotton are concerned.”

89. The minority of the directors, whose report was accepted at a general meeting of the Chamber of Commerce, in their separate report, after their preamble, stated—under the headings (1) the cost of spinning, (2) geographical considerations, (3) effect of the fall in the value of silver as measured in gold—as follows :—

THE COST OF SPINNING.

90. “THE evidence presented to the board upon the present cost of spinning in Bombay and Lancashire varies considerably. It shows, however, when the Bombay figures are converted into sterling at the rate of 17d. per rupee, that in Lancashire true 20’s bundled mule yarn is produced at a cost of from .25d. to .45d. per lb. less than in Bombay, notwithstanding that the hours of working in Bombay are eighty per week, whilst in Lancashire they are only 56½ per week.

GEOGRAPHICAL CONSIDERATIONS.

91. “THE Bombay spinner incurs no appreciable expense in the carriage of cotton or yarn from or to the local markets for these commodities. His Lancashire competitor is burdened, however, with an addition of .54d. per lb. to the cost of his raw material, that being the amount required to cover the expense of transmission from Bombay to Liverpool, and the selling charges there. The yarn he produces has also to bear a heavier rate of freight to China than has that of the Bombay spinner. When shipped to Bombay, it is obvious that the whole of the cost of conveyance from Manchester to Bombay is an extra charge from which the Bombay spinner is exempt. These relative disadvantages falling on the Lancashire producer are shown in the following tables :—

ON 20’S YARN SHIPPED TO INDIA.

	per lb. d.
Cost of bringing cotton from Bombay to Liverpool—say of 1·17lb.	
of cotton required for 1lb. of yarn.....	·54
Cost of taking yarn from Manchester to Bombay	·49
	<hr/>
	1·03

ON 20’S YARN SHIPPED TO CHINA.

Cost of bringing cotton from Bombay to Liverpool, as above ..	·54
Cost of taking yarn from Manchester to China	·50
	<hr/>
	1·04
Less cost of taking yarn from Bombay to China.....	·35
	<hr/>
	·69

92. "It appears, then, that owing to the greater distance of the Lancashire spinner from the Indian cotton market, and from the yarn markets of Bombay and China, he incurs an expense greater than that borne by his Bombay competitor—reckoning the latter at the reduced rate of exchange of 17d. per rupee—of 1·03d. per lb. when selling 20's yarn in the Indian, and of ·69d. per lb. when selling it in the China market. . . ."

EFFECT OF THE FALL IN THE VALUE OF SILVER AS MEASURED IN GOLD.

93. "For the purposes of this inquiry, it has been assumed that the current value of the rupee as measured in gold—that is to say, the current rate of Indian exchange—is 17d., and that the normal rate, prior to 1873, was 24d. In considering the effect of this fall in exchange, it is necessary to keep in view the monetary conditions under which the Bombay and the Lancashire producer respectively carry out their operations. The outlay of the former in producing his yarn is made in silver money, and he gets his returns for his yarn in India or China in the same kind of money. The variations in exchange in his case, therefore, make no difference to him, as regards his returns. In the case of the Lancashire producer, however, the outlay upon production is all made in gold money, as well as the greater part of the cost of transporting cotton and yarn, while his returns for yarn sold in India and China are in silver money, which on being remitted to him yields a reduced sterling amount at every stage in the fall in the gold value of the rupee, and of the silver (Mexican) dollar. Momentarily, the whole of the loss thus arising from a decline in Eastern exchange constitutes a relative disadvantage to the Lancashire spinner. Subsequently, however, portions of this relative disadvantage are removed by an adjustment of the prices of cotton, and some other requisites of spinning, as between India and England. It becomes necessary, therefore, to analyse the items of the cost of production, in order to determine the ultimate net effect of a fall in exchange upon the relative positions of the two competitors. After careful examination of these items, the following sub-division was arrived at:—

94. "(1) Items in which quick adjustment takes place:—

(a) Cotton.

(b) Coal and imported stores.

In new transactions, the cost of cotton under the altered exchange is equalised to both producers by an adjustment of prices in Bombay and Liverpool. In respect of coal and other stores imported into Bombay from England, adjustment also very soon takes place, though not so rapidly as in the case of cotton.

(2) Items in the cost of spinning in which no adjustment takes place, viz., wages, rates, taxes, and land carriage.

(3) Charges paid in gold in connection with the import of cotton and the export of yarn in which, also, no adjustment takes place.

(4) Items in which adjustment is deferred for a considerable time (say till machinery is replaced), viz., depreciation and interest on fixed investment in machinery.

95. "In view of the fact that—so far as the first of these categories is concerned—adjustment comes about quickly, no account is taken of the momentary disadvantage borne by the Lancashire spinner in respect of the items comprised in it, although such

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momentary advantage tended powerfully to divert the demand from Lancashire to Bombay. The net relative disadvantage falling upon him (with exchange at 17d. per rupee instead of 24d.) under the remaining heads are :—

(a) WHEN YARN IS SHIPPED TO BOMBAY.

	Net disadvantage. per lb.
	d.
(2) Items in the cost of spinning, not adjusted	·51
(3) Transport charges paid in gold, not adjusted.....	·34
Permanent disadvantage arising from the fall in exchange	·85
(4) Items on which adjustment is long deferred	·12
Total disadvantage thus arising	·97

(b) WHEN YARN IS SHIPPED TO CHINA.

(2) Items in the cost of spinning, not adjusted	·51
(3) Transport charges paid in gold, not adjusted.....	·35
Permanent disadvantage arising from the fall in exchange	·86
(4) Items on which adjustment is long deferred	·12
Total disadvantage thus arising	·98''

96. Of course, the items in (4) only apply to mills built when the rupee was at its old value, and would vanish in comparing mills which are constructed at the present day. The permanent disadvantage of ·85d. in the loss by exchange on English 20's shipped to India, and of ·86d. in yarn shipped to China, may be taken as the gross disadvantage, outside fluctuations in the value of silver, that the English manufacturers suffer from owing to exchange falling from 2s. to 1s. 5d. Mr. A. Haworth told the committee (paragraph 1121) that the spinners, "those gentlemen who have to sink or swim by this trade," had frequently told him that exchange "tells against them to the extent of $\frac{5}{8}$ d. (·625d.) per lb."

COST OF SPINNING IN LANCASHIRE AND BOMBAY.

97. IN comparing the cost of spinning in new mills in Lancashire and Bombay, the president of the Cotton Spinning Inquiry made an error in his calculations. The calculation for the Bombay mill containing 40,000 spindles excluded the charge for waste. This is evident, because the "Consideration of Report" was based upon Mr. George Lord's table (paragraph 569), where the cost is given "excluding waste," and because (paragraph 621) Mr. Lord, referring to the president's estimate, which gave ·128 of a rupee, or 2·176d. as the cost of producing 1lb. of 20's yarn in Bombay, said :—

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“In support of your figures, I believe you are nearer right than I (Mr. Lord’s estimate was 2·50d.) as to the cost of producing in Bombay. You have had access to later information.”

98. Mr. Andrew’s estimate (paragraphs 232 and 237), upon which the president based his calculations for the English mill, gave the cost of production as 2·35d., including loss by waste; and 1·72d. excluding waste.

99. The cost of producing 4,800,000lbs. of yarn, exclusive of waste, in a Bombay mill is, therefore, £43,520, against £34,400 in Lancashire, and not against £55,200, as was stated by the president. The difference between the cost of production in Lancashire and Bombay may, therefore, be taken, according to this calculation, as ·456d. per lb. of 20’s yarn in favour of Lancashire. But, in the course of the Inquiry, a fact leaked out which alters the whole face of the matter, so far as an impartial observer may judge. Mr. A. Haworth, who is the agent for many spinners, in answer to Mr. Helm’s remark, that—

“I have made extensive inquiries amongst spinners as to the present cost of producing a pound of 20’s bundled mule yarn. I have statements given to me by spinners unknown to each other, and these accord in stating that the cost of producing a pound of 20’s bundled yarn, exclusive of waste, but including all charges and interest on fixed plant, is not more than 1½d. (1·625d.) per lb. May I ask if, in your opinion, that is accurate?” replied:—

“There is great reticence between myself as agent, and my employers as spinners, in stating the exact cost of production. I respect that reticence, but I find there is no grumbling when we are able to sell their yarn at a margin of not less than 2d. per lb. between cotton and the Manchester price. Whenever there is 2d., or more, things go smoothly; but with less than 2d. there is complaining. . . . The term “margin” is well understood in the trade. It is the difference between the price paid for cotton in Liverpool and the price received for yarn in Manchester.”

100. According to Mr. Haworth, the sum of 2d. includes loss by waste, reeling, and all charges and commissions of every sort. Taking his evidence as reliable, we are forced to the conclusion that in the matter of the cost of producing 20’s yarn the English spinner spins at a cost of 1·37d., and has, therefore, an advantage over the Bombay spinner of ·806d. in the cost of spinning a pound of 20’s yarn.

101. Against this advantage has to be placed (my paragraph 91) 1·03d. when the English spinner is sending yarn to Bombay, or ·69d. when sending yarn to China. The Bombay spinner, with exchange at 1s. 5d., has, therefore, an advantage of ·224d. when trading locally, whilst the English spinner has an advantage of ·116d. when trading with China.

COMPETITION BETWEEN BOMBAY AND LANCASHIRE.

102. In the preceding paragraph I have shown that, with exchange at 1s. 5d., the English spinner has an advantage of ·116d. over the Bombay spinner in 20’s yarn when trading with China, and a disadvantage of ·224d. when dealing with any Indian seaport where mills have been constructed within a reasonable distance of the cotton-growing tracts. The disadvantage is, of course, less to England when exporting

yarn to the Burmese and other seaports where mills have not been established, and would be extinguished if exchange rose to 18·58d., or if the factory laws ruling in England were applied, as they ought to be, to India.

103. After looking at the subject in all its bearings, I consider Mr. Cocker was fully justified in his opinion expressed before the Cotton Spinning Inquiry (paragraph 465), which was as follows:—

“ I believe if half the skill, energy, and determination that is shown in Oldham in spinning 32’s and 54’s weft, or in 60’s twist in Bolton, was put into the spinning of 20’s—plant being set out for it—that we should easily turn Bombay out of the China market.”

NEW FACTORY ACT FOR INDIA.

104. In the course of Lord Lansdowne’s despatch to the Secretary of State for India on the Indian Factory Act, dated Calcutta, 5th March, 1889, he states:—

(1) “ The Governments of Bombay and Madras are in favour of making the Act apply to factories in which a smaller number of operatives than 100 are employed, and we consider that the section should be so amended as to bring within the operation of the Act any factory in which not less than twenty hands are employed. We are, at the same time, of opinion that power should be reserved to the local governments, with the previous sanction of the Governor-General in Council, to exempt any Government factory, as for example a factory for making munitions of war, partially or entirely from the operation of the Act.”

(2) “ We are of opinion that the age below which a child cannot be employed in a factory should be raised to nine years.”

(3) “ We do not consider that it is necessary or desirable to make the exceptions recommended by the Bombay Factory Commission in favour of those children who have received a certain amount of education, nor do we think that the present statutory provisions limiting the employment of children to nine hours a day, with an interval of one hour, need alteration.”

(4) “ The law in England permits adult males to work overtime, but while the English Act limits the hours of work for adult females, the Indian Act imposes no limit to the number of hours in the day during which women may work, and it no doubt happens that women in Indian factories do often work longer than they are permitted to do in England. The Bombay Factory Commission recommended that the hours of work for adult females should be from 6 a.m. to 6 p.m., and that no woman should work more than eleven hours in the twenty-four. This suggestion for limiting the hours of work for women to eleven in the day is approved by the Government of Bombay, and we consider that this limitation should now be generally adopted.”

(5) “ The Bombay Factory Commission recommended that the grant of holidays to male adult employes should not be made compulsory by law. Having regard to the difference in the conditions of labour in India and England, we disapprove of this recommendation. This difference consists in the number of native festivals and holidays, when workpeople absent themselves, and in the circumstance that as the number of hands ordinarily employed is more than sufficient to work an Indian factory, each operative has only to absent himself whenever he wishes to take a

holiday. Where mills are controlled and supervised by European agency, as in the Bengal Presidency is nearly always the case, the machinery is usually stopped on Sunday by mutual understanding between the employers and the operatives, and only such labour is carried on as requires no skilled supervision. But all mills are not controlled by Christians, and we are averse from making the observance of the Christian Sunday compulsory upon natives in this country. It is, we are informed, the fact that in Bombay a hand does not ordinarily work more than 300 days in the year, and further compulsory reduction of the number of days during which work should be carried on would act to the prejudice of the male adult operatives themselves. We think that similar consideration should apply to the case of women. It is true that the Bombay Factory Commission proposed that the law should insist on four days' holiday in each month for the women in factories, the holidays being fixed and notified by the local government in communication with the employers of labour. We think, however, that a limitation of the hours of daily labour will introduce into the Act all the improvement it requires in the interests of female operatives, and that having regard to the conditions of native life, the somewhat desultory character of the labour performed by natives, and the numerous holidays of which women avail themselves, it is altogether unnecessary to insist upon the provision of a minimum number of holidays, as recommended by the Commission."

The telegraphed reply of Lord Cross has been made public. It is dated 14th May, and runs as follows :—

"Your despatch of 5th March on Factory Act. I accept your conclusions, except on two points. First, I would provide for four days' holiday or absence per month for women, as agreed upon by Bombay millowners, Bombay operatives, and Bombay Government ; secondly, exemption of Government factories should not go beyond section 93 of English Act. Please submit Bill accordingly."

PETITION OF BOMBAY MILL-HANDS FOR A WEEKLY HOLIDAY.

105. I EXTRACT the following from *The Homeward Mail* of November 11, 1889, which shows the desire of the Indian mill-hands for a weekly holiday, and for the removal of certain disadvantages under which they are suffering, which should be dealt with in a new Factory Act. It runs as follows :—

" THE MILL-HANDS OF BOMBAY

(at a meeting held under the presidency of the Bombay Mill-hands' Association) adopted a petition to be forwarded to the Viceroy and Governor-General of India on the subject of a day's rest in the week. The mill operatives, in their petition, ask (1) that they may be allowed one complete day of rest every Sunday ; (2) that half-an-hour's recess be allowed them at noon on every working day ; (3) that the work should commence at 6-30 a.m. and cease at sunset ; (4) that payment of wages be made not later than the 15th of the month following that for which they have been earned ; and (5) that a workman sustaining serious injury in the course of his work at the mill, which might disable him for a time, should receive full wages until he recovers, and that in case of his being maimed for life, suitable provision be made for his livelihood. The above proposals, the petitioners state, had been submitted to

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the Factory Commission which sat during the time Sir James Fergusson was Governor of Bombay, and which both the Commission and the Government approved and recommended in their respective reports. The petitioners resent the statement made by some of the millowners at one of the meetings of the Bombay Millowners' Association, 'that an Indian mill operative is not as hard-working as his brother workman in England, and that a mill operative in England does the work of three men employed on the same work in an Indian mill.' 'It is extremely discouraging,' say the petitioners, 'to find such an opinion held by those to whom the workmen look up for the amelioration of their condition.' 'The real cause of this,' the petitioners submit, 'is the bad machinery and the bad raw material used in the mills.' 'It is true,' they say, 'that three men are required to manage a machine, but these three men, it should be borne in mind, do their work for long hours without intermission and in an enervating climate, on poor wages, equal—taking all the circumstances of the two countries into consideration—to one-third the earnings of the European workman, and perform their task without the many facilities afforded in England calculated to lessen the burden of workmen, and to preserve their constitution against a premature breakdown.'"

RISE OF WAGES IN INDIAN FACTORIES.

106. In the Appendix to the Report of the Royal Commission on Gold and Silver, three tables were given, showing the wages and contract rates for work in the Muir Mills, Cawnpore, and the wages in mills at Tardeo during various years. These show a decided tendency towards a rise in wages as the hands become more efficient.

HOURS OF WORK IN BOMBAY AND LANCASHIRE MILLS.

107. The following table gives the hours of work of persons of different ages at the date of Lord Lansdowne's despatch, and the alterations that have been agreed upon:

TABLE No. 13.

	England.	Bombay.	Bombay as altered.
	Hours.	Hours.	
Male over 18	10	12½	
Female over 18	10*	11½	11†
Persons between 14 and 18	10*	12½	11†
" " 12 and 14	5*	12½	11†
" " 10 and 12	5*	9*	9†
" " 7 (altered to 9) and 10	Not at all.*	9*	9†

STEAMING IN BOMBAY MILLS.

108. In reference to the long hours for women in Indian mills, allowed by Lord Cross and the Government of India, it will be well to take note of the circumstances under which the people have to work. In paragraph 433 of the Cotton Spinning Inquiry, Mr. Cocker stated that—

Those marked with an asterisk (*) being regulated by law.

† Four days' holiday a month for women and children.

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“In all the mills, in November, February, March, and May, you must have a moderate amount of steam to create a kind of vapour to improve the spinning, particularly in the carding-room, on account of the dryness of the seasons. Of course, if you are prepared to make at any cost you can do without it, but it is economical to use more coal and save your waste.”

109. The Governor of Bombay in Council, when reporting upon the working of the Indian Factory Act, in their letter, dated 10th December, 1888, state that—

“As regards Mr. Jones’s point (4) relating to the alleged ‘ill-ventilated and filthy state of many workrooms,’ the Governor in Council would observe that this description would not appear to be justly applicable in the case of the great majority of mills in this presidency. To any ordinary Englishman travelling, or even resident in this country, a workroom in an Indian mill would probably appear exceedingly warm and close, notably in the hot weather, but it is not he but the Indian operative who chooses to work in it, whose habits and ideas of comfort have to be consulted. The Indian mill-hand does not object to working in a crowded room in a temperature which to an Englishman would appear almost unendurable for any length of time. The heat to him is nothing; he would be much hotter if he were working in his field under a blazing sun, or breaking stones by the roadside in a fiery wind in April or May. Draughts, fresh air, and ventilation he abhors, and most carefully eschews in his own house. It is not possible to judge Indian operatives by an English standard of taste and comfort. At the same time the Government consider that it is desirable that measures should be adopted with a view to the enforcement in mills, factories, and other places in which large numbers of persons are employed, of reasonable sanitary rules.”

If a law against steaming in mills is good for Lancashire, it would, surely, be but humane to pass one in a country like India, for the benefit of mill-hands who are only beginning to learn to combine in their own interest. It is simply sinful to allow such a state of things to continue in any country under our rule.

HOURS TOO LONG IN INDIAN FACTORIES.

110. In the Parliamentary Return, entitled “East India (Factory Act),” ordered by the House of Commons to be printed, 16th April, 1889, Mr. H. E. Winter, a district magistrate of the Bombay Presidency, reports as follows, in his letter dated 4th August, 1888 :—

“I think it necessary in the interests of the mill-hands that it should be enacted that the mills are to be entirely stopped on one day in every seven, and also that the hours of work should be limited. At present, mills are worked from dawn to dusk, with a short stoppage in the middle of the day for oiling the engines, &c. Dawn to dusk means a longer day’s work than a man can properly do, especially when the stifling atmosphere, in which a considerable amount of the work has to be done, is taken into consideration. I should think nine hours a day, with half-an-hour’s interval for rest, an ample day’s work.

“Then the question of children requires legislation. At present, if a boy shows the number of teeth prescribed by Government Resolution, he is held to be twelve, and therefore an adult.”

111. In the same return, Mr. J. G. Moore, the Commissioner of the Central Division of the Bombay Presidency, reports that—

“Mr. Loch remarks that ten to eleven hours’ work all the year round is rather too much, and suggests that nine hours be fixed as the maximum; and I agree with him. The suggestion of the collector of Sholápur, that the definition of ‘child,’ as given in Act XV. of 1881, should be made to embrace all children under fourteen years, is one deserving of consideration.”

And in another part of his report he states that—

“Mr. Loch intimates that nearly all the factories in the Khándesh district are either cotton gins or cotton presses, and that a large number employ less than 100 hands, and are not, therefore, under the Factory Act. He further intimates that, besides the gins and presses, there are a spinning and weaving mill at Jalgaon, and large railway works at Bhusával. The latter, he adds, are thoroughly well managed in every respect. With regard to the Jalgaon mill, he states that the hours of work are from sunrise to sunset, with an interval of an hour or so in the middle of the day, and that there is no night work. The working day, therefore, comprises from ten to eleven hours of actual work, and this all the year round is too much in his opinion. He thinks that in no case should more than ten hours’ work be allowed, and he prefers nine hours as a maximum.”

112. In the same return, Mr. C. W. Bolton, the magistrate of the twenty-four Pergunnahs District of Bengal, a district which contains thirty-two out of the ninety factories in that presidency, gives a method of working by shifts, so as to reduce the number of hours worked per day by each individual to nine, whilst the factory is kept open for twelve hours. He writes:—

“Long Hours of Work and few Holidays.”—At all factories which I inspected the working hours are from daylight to dusk, or, generally speaking, from 6 a.m. to 6 p.m., and I believe that the same rule is observed in the other factories. The number of hours during which the mills are working daily is about twelve (increasing sometimes to thirteen, according to the season), but the workpeople are individually employed for about nine hours only (rising sometimes to ten during a portion of the year). They are divided into batches or shifts, and each shift obtains a break of three hours in the course of the day. The hands come in at daylight and work until 9 a.m. At that hour one-third leave, to return at noon, being replaced by an equal number coming in from outside; at noon another third leave, returning at 3 p.m.; and at that hour the remaining third, who have been working since daylight, leave together. The batches which work continuously for nine hours are that which, coming at dawn, leaves altogether at 3 p.m., and that which comes at 9 a.m. and works till 6 p.m. The shift system of working prevails in all jute and cotton factories, and the hours for changes here stated are those commonly observed. It is everywhere the practice not to require the hands to work continuously for more than six or seven hours. During these working hours, again, the hands are able occasionally to get brief intervals of relaxation, while the weavers, who work by the piece, may leave earlier if they have completed a fair amount of work for the day. The children shifts are the same as those of the adults, but they are allowed one hour’s rest, as required by the Act, their actual working time being only eight hours. The work of

shifters on which they are employed, moreover, enables them to obtain a few minutes' rest in every half-hour. Their duty is to remove the bobbins from the spinning-frames immediately they are filled, and replace them by empty ones. This occupies each batch from eighteen to twenty minutes for the ten or twelve frames allotted to it, and as refilling of the bobbins on each frame lasts from twenty-five to thirty minutes, the children have a clear interval of from seven to twelve minutes before the shifting is resumed, this interval occurring throughout the day after each shifting is completed. The frames become ready for shifting one after the other, so that the number given to each batch can be shifted in succession, without any time being lost in waiting from the first to the last. The hours of work above mentioned do not appear excessive for either the adults or the children. The Act itself fixes nine hours as the maximum working time for children. With regard to the holidays, the practice of all factories is to close on Sundays, on Christmas Day or New Year's Day, on one or two Mahomedan holidays, and for two, three, or four days during the Doorga Pooja."

113. Mr. W. F. Wells, the Director of Land Records in the North-Western Provinces and Oude, in his report, dated 21st September, 1888, brought to the notice of the Government the fact that the children working in the mills were found there during twelve hours in the day. This certainly ought to be put a stop to. He writes :—

"As a rule, in the Cawnpore factories no work is done on Sundays, and the principal Christian, Hindu, and Mahomedan holidays are duly observed. Work is stopped on Saturdays about four o'clock, to clean machinery, and I do not think there can be any complaint of the small number of holidays. The hours are somewhat long, ordinarily from 5-30 a.m. to 6-30 p.m., though these hours are of course curtailed somewhat in the cold weather, when the days are short. An hour is given in the middle of the day for food, and a system appears to obtain of allowing 20 per cent of the workmen in a room to be out at a time by means of a pass given by an overseer, to get water, smoke, &c. The registers of children show them all as working eight and one-half to nine hours. In practice, I believe that they all come and go with the other workpeople. But it is stated that they are allowed rather more liberty than the others to go outside and amuse themselves. Without accusing the masters of any deliberate intention to evade the provisions of section 7 of the Factory Act, it appears to me doubtful if it is fully complied with. To secure its proper observance, no child should be within the factory walls more than nine hours a day, whereas, as a fact, they are generally to be found there during twelve hours, and whether within that period they are allowed to run outside for intervals aggregating three hours is a matter entirely at the discretion of the foremen in the workrooms. I venture to suggest that there can be no guarantee that the law is observed unless some rule is made for each factory; say for a factory working from 5-30 a.m. to 6-30 p.m., with dinner hour at twelve, no child shall be allowed to remain within the walls after four o'clock. But this, again, would prevent children coming and going with their parents, and would probably result in driving many children between seven and twelve out of employment, and would be felt as wrong by both employers and employed. As far as the adults are concerned, it does not appear that hours call for any fresh legislation."

114. After carefully studying the return, I have not the slightest doubt in my mind that the English Factory Acts ought to be applied throughout the whole of British India. The hours of labour sanctioned by Lord Cross for women and children—eleven for women—must be injurious, particularly in such a hot climate as India has. Sir J. C. Lee, in his evidence before the Depression of Trade Commission, pointed out that—

“If you work a man, woman, or boy beyond a certain time, you damage them, and it is so in Switzerland. At the suggestion of the Foreign Office I went through a great many mills in Switzerland, and made a report upon my visit. The creatures that I saw there were the most extraordinary little deformed people; they looked like the imps in a pantomime more than anything else. They were most dreadful-looking creatures, and that was entirely, as it was owned to me by the head of the industry, caused by overwork.”

And in referring to the possibility of longer hours having to be worked in England, he said:—

“For a woman to stand for eight or nine hours is as much as I think she ought to do.”

115. Mr. James Mawdsley, before the same Commission, speaking on the case of English operatives, gave his opinion that there was both a physical objection and a moral objection to long hours, and said:—

“My objection would be that when a man has worked perhaps ten hours a day for five days, and half the same number of hours or rather more on Saturday, he has probably done quite as much as anyone ought to be called upon to do with the present strain which is put upon him.”

And speaking from his own experience, he stated that—

“I have been a spinner, and have gone through all the conditions. I know that in my time we had a reduction in the hours of work from sixty to fifty-six and one-half hours, and, at the same time, increased speed placed upon the mules; and I know that I was always very tired at night, and did not want to work any longer.”

And he gave his opinion that fifty-six and one-half hours a week were as much as a man ought to be expected to work, and as much as he can work without injuring his constitution.

116. If this is the case with English operatives, how much more must it be the case with Indian operatives, who do not possess one-half their strength nor one-half their stamina? For the sake of the natives of India, as well as to secure a fair basis of competition for themselves, the English manufacturers and operatives should insist that the English Factory Acts shall be applied to India. Whatever his politics may be, no person should be sent to Parliament as a member for a cotton manufacturing district who did not bind himself to do his utmost, to strive his uttermost, to have these Acts placed upon the Indian statute book. Lord Cross, in his speech at Oldham, on January 25, 1889, when referring to the Indian Factory Act, said: “I am prepared to say that the same basis must be regarded as applicable to India as here.” The same basis has not been applied, and it rests with the people of Lancashire and other manufacturing counties to accept no subterfuge, no further evasion of his promise, no further half-heartedness and indecision, but to determine, whether the

Bombay millowners like it or not, that the mill-hands in India shall be protected, and that the English Factory Acts shall be applied in their entirety to our great Eastern Empire.

INDIA AS A MARKET FOR OUR COTTON MANUFACTURES.

117. WHEN addressing the London Chamber of Commerce, on October 31, 1889, Lord Dufferin laid stress upon the value of India to our commerce, particularly as a field for our cotton trade. He said :—

“During the past year our trade with our Indian Empire was larger than our trade with any other country in the world, with the exception of the United States, amounting to no less a sum than £64,000,000. If, again, we merely confine our attention to a comparison of our exports to India with our exports to other countries, we shall find that the same statement holds good—namely, that the exports of Great Britain to India are greater than those to any other country in the world except the United States, amounting as they do to £34,000,000, whereas our exports to France do not exceed £24,000,000, and to Germany £27,000,000. In fact, India’s trade with the United Kingdom is nearly one-tenth of the value of the total British trade with the whole world.

“In the time of the cotton famine, India, in response to Lancashire’s demands, increased her raw cotton exports from 1,750,000 cwts. in 1860 to a total of 5,500,000 cwts. in 1866. That India is an invaluable customer to Lancashire is a well-known fact; but any one who has the interests of the two countries at heart cannot do amiss in bringing such facts within the purview of the English people. In 1888 she took £21,250,000 of our cotton goods and yarns out of a total value of £72,000,000 worth exported to all countries, whereas China only took £6,500,000 worth, Germany £2,500,000 worth, and the United States £2,000,000 worth. Again, if we take another great section of British export, such as hardware, machinery, and metals, we find that out of a total export of £36,000,000 to all countries, India in 1888 took £5,750,000 worth, whereas we only sent £3,000,000 worth to France, £1,750,000 worth to Russia, and £750,000 worth to China.

“These figures, I think, should be enough to convince the least receptive understanding what a fatal blow it would be to our commercial prosperity were circumstances ever to close, either completely or partially, the Indian ports to the trade of Great Britain, and how deeply the manufacturing population of Lancashire, and not only of Lancashire, but of every centre of industry in Great Britain and Ireland, is interested in the well-being and expanding prosperity of our Indian fellow-subjects. Indeed, it would not be too much to say that if any serious disaster ever overtook our Indian Empire, or if our political relations with the Peninsula of Hindostan were to be even partially disturbed, there is not a cottage in Great Britain—at all events, in the manufacturing districts—which would not be made to feel the disastrous consequences of such an intolerable calamity. But, however satisfactory may be the present condition of our commercial relations with India, I am quite convinced that they will prove capable of indefinite expansion, especially if once the British investor could be induced to regard India as a favourable field for independent railway enterprise. The Government of India undoubtedly has done and is doing every year a great deal

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in this direction, both by itself entering upon the construction of important lines, and by giving guarantees to private companies; but its action in both directions is necessarily limited, and it seems to me the time has come when unassisted private enterprise should step in to supplement and perfect the artificial exertions of the Government. Were India only covered with a network of railways corresponding to its powers of production, and to the requirements of its population, the present volume both of our import and of our export trade, considerable as it is, would undoubtedly be greatly augmented. And not only is this true of India proper, but I believe that a similar commercial expansion is upon the eve of being developed in Burmah, and before no very distant date I prophesy that our chief means of communication with China will be either through the north or east of Burmah."

118. In the course of the discussion which followed the address, Sir John Gorst pointed out that—

"It was a remarkable fact that out of the whole of the merchandise imported into India one-half, at least in value, consisted of cotton yarns and manufactured cotton goods coming almost exclusively from Lancashire. It was also remarkable that the most valuable export of India was raw cotton; and now more than half the tea consumed in Great Britain came not from China, but India."

119. In his evidence before the Gold and Silver Commission, Mr. W. Fowler pointed out that our export of cotton piece goods to Europe showed a falling off from 450,000,000 yards in 1872 to 296,000,000 yards in 1886, and gave the increase and decrease of our export of these goods to other countries in the following table:—

TABLE No. 14.

	1886. Yards.		1872. Yards.
Turkey	299,706,700	..	280,964,350
Egypt.....	139,468,700	..	261,105,740
West Coast of Africa (Foreign)	37,343,900	..	22,744,789
United States	45,251,200	..	132,947,936
Foreign West Indies	90,238,200	..	93,320,461
South and Central America	611,100,000	..	493,370,800
China and Hongkong	455,823,000	..	402,079,825
Japan	34,628,500	..	28,447,500
Dutch Possessions in India.....	86,592,400	..	23,326,350
Philippine Islands.....	43,214,700	..	10,785,360
West Coast of Africa (British)	28,490,100	..	—
British North America.....	32,584,700	..	41,329,605
British West India Islands and Guiana	42,893,000	..	40,504,797
British Possessions in South Africa ..	21,463,800	..	25,299,893
India	2,118,838,200	..	859,705,200
Straits Settlements	103,929,600	..	101,156,600
Ceylon	14,868,200	..	33,234,700
Australasia	96,756,300	..	45,895,432
Other Countries	249,989,400	..	182,798,738
Total	4,850,030,200	..	3,535,157,600





The growth of our export of cotton piece goods to India just covered the whole of the increased export shown in this table ; and it is evident that if it had not been for this increased export to India, our export of cotton piece goods would have shown an actual decline in 1886 of over 150,000,000 yards when compared with our export in 1872.

THE INDIAN RAILWAY SYSTEM.

120. In paragraphs 23 and 24, I explained how one mile of additional railway in India finds fresh customers for 1,830lbs. of British cotton yarn every year, and for 60,000 yards of our cotton piece goods, as well as for the consumption of 13,300lbs. of Indian machine-made piece goods. In my address to the Manchester Chamber of Commerce, last April, upon "Indian Railways and British Trade," I pointed out that nothing is more delusive than an atlas in which the maps are drawn to different scales, and England and Wales looks as large as our Indian dominions, and the railway system of one country appears to be as large as that of the other. India is twenty-seven times the size of England and Wales, and thirteen times that of the United Kingdom. It contains over 270,000,000 inhabitants, most of whom, at the present time, are as much cut off from railway communication as when there was not a mile of railway in the country. Railways in India are in their infancy. If India were as well supplied with railways as England is, it would have 365,000 miles, instead of the paltry 15,000 miles it now has. If the Indian Government continues the construction of railways at the same rate that it has been doing during the last thirty years, it will take more than 900 years to give it, for its area, the equivalent mileage of England. The American people opened 13,080 miles in the year 1887, and at the end of 1888 had 146,000 miles of railway to serve a population numbering about one-fifth of that of our great Indian Empire. In comparison with the populations, America is fifty times better off for railway communication than our much-neglected Eastern Empire.

121. If you look at the railway map of India, and remember that that country, including Burmah, contains an area of 1,570,000 square miles, or twenty-seven times the area of England and Wales, or thirteen times the area of the United Kingdom, that it is peopled by upwards of 270,000,000 souls, a population more than seven times as large as that in our isles, and that it does not contain on an average one mile of railway for each hundred square miles of country, you gain some idea of the backward condition of our Indian Empire. Even this gives you but a faint idea of the want of railway communication within four-fifths of the country. To grasp it you must look at the map, and notice that one-half of the railway mileage in India is contained in the strip of country to the south of the Himalayas, 1,200 miles in length and 200 miles in breadth, which stretches from the mouth of the Ganges to Jhelum, containing an area of only 240,000 square miles ; and that a fourth of the gross mileage is contained in the triangle lying to the south of a line drawn from Bombay to the mouth of the Godavery, which contains an area of about 200,000 square miles. The remaining area, containing 72 per cent of the gross area of India, has barely 4,000 miles of railway in it, or an average of one mile of railway to every 282 square miles of country, and this after railway construction has been carried on in the country for about forty years.

122. Mr. Westland, the late Financial Secretary to the Government of India, when subsequently addressing the Chamber of Commerce, tried to "pooh-pooh" the above statement, and said: "There is no place in India above fifty miles from a railway."

This is certainly not true of four-fifths of the area of India. Take, for instance, the great triangle with its base stretching from Calcutta to the south-west for 640 miles along the Bay of Bengal, with its apex at Wardah, 350 miles from the coast; within this triangle there is not a single mile of railway. Then take the space lying immediately to the west of that triangle, where you may proceed from east to west for 300 miles, and from north to south for 240 miles, without touching a mile of railway. The statement is so evidently incorrect that I cannot believe Mr. Westland could have consulted a railway map of India when writing his paper, and must have had in his mind the densely-peopled tracks in the North-West Province and Oude, the only parts of India to which the statement could truthfully apply.

123. In the Parliamentary Blue Book on "Indian Administration during the past Thirty Years," published in 1889, and presented to Parliament by the Secretary of State for India, the progress made in railways, and the advantages derived from them by the Government and the people of India, is given as follows:—

"*Railways.*—In 1857 the Indian Government had opened 300 miles of railway, which carried during the year 2,000,000 passengers and 253,000 tons of goods. In the year 1887 there were 14,000 miles of open railway, which carried during the year 95,500,000 passengers and over 20,000,000 tons of goods; while 2,500 miles of railway were under construction. The rates charged for passengers on these railways are as low as one farthing per mile for passengers, and one halfpenny per ton per mile for goods. The gross earnings of the Indian railways last year amounted to Rx.18,459,000; and it has been estimated that the producers, traders, and passengers of India benefit to an amount corresponding to Rx.60,000,000 a year by reason of the cheapness of railway over the old modes of travelling, exclusive of the saving of time between a rate of twenty miles a day and a rate of 400 miles a day.

"It is hardly necessary to refer here to the incalculable benefit done by railways which, in time of need, carry food from prosperous districts to famine-stricken provinces; or to the impulse given to production and trade when railways carry to the seaports surplus products that would otherwise have found no market, and might have rotted in granaries; or to the enormous addition to the military strength of the country, when troops and material can be moved to the frontier, or to any scene of disturbance, at the rate of 400 miles instead of ten miles a day, and at one-sixth of the old cost. Railways have now been made, or are being made, on all the main routes in British or native territory; the system of military railways on the north-west frontier is nearly complete, and several lines which do not pay commercially have been constructed for the protection of tracts specially liable to visitation by famine. Cross lines and branch lines have still to be made, and during the two years, 1886 and 1887, new lines or extensions, aggregating 2,228 miles, were opened. In the North-West Provinces and Oude, the richest and most densely-peopled tract in India except Lower Bengal, railway extension has progressed so far that it has

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been stated that 'no village, except in the Himalayas and hill tracts south of Mirzapore, will be more than forty miles from a railway station' by June, 1889, when the Indian Midland Railway, now under construction, will be completed.

"The capital cost of all Indian railways open to traffic to the end of 1887 was Rx.182,879,000; and during that year the net earnings amounted to 5·12 per cent on this capital, which excludes outlay on lines as yet unfinished. By reason, however, of the rights of the guaranteed railways to one-half the surplus earnings above 5 per cent, and by reason of the liability to pay guaranteed railway interest in gold, the working and interest account of Indian railways for the year 1886-7 showed a loss to the Indian exchequer of Rx.1,188,668."

FINANCIAL RESULTS OF INDIAN RAILWAY CONSTRUCTION TO THE STATE.

124. IN the "Administration Report on the Railways in India" for 1888-89, it is stated that—

"The net revenue realised was Rs.9,89,01,275, giving a return on open line capital expenditure, including steamboat services and suspense, of 5·12 per cent. Excluding steamboat service, the amount was Rs.9,87,52,959, yielding a percentage of 5·32 on the capital cost, excluding steamboat services and suspense.

"It must, however, be borne in mind that this does not represent the financial gain to the State, but only the statistical result of working. Although it might be supposed that railways earning over 5 per cent must bring in a gain to the State, this is not so in the case of the old guaranteed railways, since at the present rate of exchange it requires a return of from 6 to 7 per cent in silver to remit the interest on the sterling capital of these companies, though it amounts to less than 5 per cent in gold.

"The following tables show the financial results to the State of working the railways for the official year 1887-88. Figures for a later date are not available. The tables represent a net loss of Rs.1,97,54,770, as under:—

LOSSES :

	Rs.	Rs.
Guaranteed railways	87,88,989	
State lines leased to companies, open and unopen ..	45,91,538	
State railways, military, open	1,27,17,975	
State railways, military, unopen	2,01,028	
State railways, commercial, unopen	14,92,352	
	<hr/>	2,77,91,882

GAINS :

East Indian Railway	57,01,013	
State railways, commercial	23,36,099	
	<hr/>	80,37,112
Net loss		1,97,54,770

"It must, however, be remembered that the interest charges for the East Indian, Eastern Bengal, and North-Western Railways include annuities paid in England

DEVELOPMENT OF OUR EASTERN MARKETS.

during the year to the extent of Rs.2,39,08,600, in which is included a contribution for a sinking fund which is meant to reproduce the capital at the expiry of the period for which the annuity is to run.

“The large loss on guaranteed railways is mainly attributable to the comparatively high rate (above $4\frac{3}{4}$ per cent on a capital bearing interest of £57,913,457) at which the guaranteed interest has to be paid. Owing to the nature of its contract with guaranteed railway companies, the State has to pay interest at this rate until it enters into possession of the line, or is otherwise in a position to modify the contract, and it is consequently unable to obtain any advantage from the increasingly easy condition of the money market. That is to say, where the State could now raise money at $3\frac{1}{4}$, or even 3 per cent, to pay off loans raised at higher rates of interest, it must still continue to pay interest at or near the high average rate of $4\frac{3}{4}$ per cent on the capital raised by guaranteed companies.

“The main results, excluding the steamboat services, are summarised below for all railways, and are compared with similar figures for 1887 and 1886:—

	1886. (a)	1887. (a)	1888.
Mean mileage open for traffic	12,548·83	13,577·96	14,378·54
Number of passengers carried	88,436,318	95,411,779	103,156,013
Number of tons of goods moved ..	19,576,365	20,195,677	22,393,202
Passenger unit miles	3,894,076,609	4,089,914,830	4,349,054,980
Ton mileage of goods	3,388,606,208	3,195,563,738	3,576,997,334
Train miles	45,475,834	45,779,096	50,109,119
Gross receipts Rs.	18,70,45,360	18,46,81,289	19,76,44,749
Working expenses „	8,93,09,828	9,10,33,079	9,87,43,474
Net receipts „	9,77,35,532	9,36,48,210	9,89,01,275

“In round numbers, the average length open during the year 1888 was 14,379 miles, upon which the traffic work performed was equivalent to 4,349,000,050 passengers and 3,577,000,000 tons of goods carried one mile.”

WHAT RAILWAYS HAVE DONE FOR INDIAN REVENUE AND TRADE.

125. WHEN speaking at Ashton-under-Lyne, in 1887, Lord Cross, the present Secretary of State for India, gave it as his opinion that—

“If it had not been for the railways in India, there is no doubt that the Government revenue would have been in a very awkward condition.”

In 1857, India, with 151 miles of railway, had a revenue of £32,000,000 (rupee pounds); in 1887, with nearly 14,000 miles of railway, its revenue had increased to upwards of £77,000,000; and, according to Sir John Strachey, the growth of the revenue had not been due to an increase of taxation. In 1857, the foreign trade of India amounted to £55,000,000; in 1887 it was £163,000,000. Between 1877 and 1887, the gross revenue of India, excluding railway receipts, increased by £8,130,624. In 1880, the ordinary debt of India was Rx.106,000,000; by 1887 it had been reduced to Rx.74,000,000, or in seven years by more than one-fourth.

GENERAL ADVANTAGES OF INDIAN RAILWAYS.

126. KNOWING that barely one-half of the culturable land in India is now under cultivation; knowing that all available land is seized upon as fast as the railways open it up; knowing that Government, being the owner of the land, is the body most to be benefited by increased cultivation; knowing how the people will not grow more than their local markets require, and that the surplus grain often lies rotting on the ground whilst famine is raging in a district a few hundred miles away; knowing that the population is huddled together in dense masses, simply because the country is not sufficiently opened up to enable them to migrate cheaply to waste lands requiring population; knowing that famine must come some day to this ever-increasing dense population, unless migration occurs in time to avoid it; knowing that most of the world-famed mechanics of India have only local markets for their works of art; that the increase of railways would lead to the more lucrative employment of millions of the people, as well as to the further destruction of the bonds in which caste has bound this industrious people, and would greatly tend to raise them in the scale of civilisation; knowing that railways would greatly cheapen the price of salt and other articles of consumption to the people, as well as enormously develop the sale of European manufactures and machinery, and thus tend greatly to the welfare of both the people of India and Great Britain; knowing what railways have done for increasing the Government revenues and vastly developing the trade of the country; knowing that the gross loss of interest to the Government during the last thirty years has been only Rx.37,615,975, or about half the indirect benefit derived by the people of India from them in a single year; and knowing what the extension of the Indian railway system means for our trade—I feel that I cannot too strongly urge the people at home to interest themselves in the matter.

127. The wealth and advancement of a State nowadays are commensurate with the extent of its railway system; and the backwardness of a Government is certainly proportional to its neglect in opening out its national resources. India, for the main part, is far away back in the middle ages, and promises to remain there if the sentimental railings of pseudo-humanitarians and half-educated Bengali Baboos are still allowed to clog the progress of its railway system. Railways are the most effective missionaries and grandest civilisers in the world. It is only by the spread of railways through the country that we can awaken the natives of India to the life of the present day, that we can rescue them from the misery of famine and its consequent evils, disease, and destitution, and that we can ensure their future prosperity and advancement.

128. Every manufacturer and operative in the country, every tradesman who is bound up for his means of subsistence with the welfare of the working classes, should do his utmost to urge upon the members of Parliament and upon the Government the absolute and urgent need, both for the extension of our own trade, the means of livelihood of our working classes, and in every way for the benefit of our fellow-subjects in India, of rapidly doubling and trebling the present sparse railway mileage in India.

DEVELOPMENT OF OUR EASTERN MARKETS.

THE DEVELOPMENT OF OUR EASTERN COLONIES.

129. THE development of our Eastern colonies as markets for our cotton manufactures depends chiefly upon immigration, and the increase of wealth of their inhabitants. The Straits Settlements, British Borneo, and British New Guinea are unfitted by climate for culture by Europeans, and must look for immigrants to India and China; and Australia, Tasmania, and New Guinea to the United Kingdom and the continent of Europe. The United States of America, up to the present time, have drawn the great tide of emigration from the West; and the Australasian colonies have been foolishly remiss to their own interests in not offering sufficient inducements to turn the tide to their shores. This has chiefly been caused by the jealousy of the working classes in the towns. According to Lord Derby—

POPULATION AND AREA IN SQUARE MILES OF AUSTRALASIA.

	Population as at Census of April 3, 1881.	Estimated Population, Dec. 31, 1887.	Numerical Increase.	Percentage of Increase.
Queensland.....	213,525	366,940	153,415	71·85
New South Wales	751,468	1,042,919	291,451	34·79
Victoria	862,346	1,036,118	173,772	20·15
South Australia	279,865	317,446	37,581	13·43
Western Australia.....	29,708	42,488	12,780	43·02
Total Australia	2,136,912	2,805,911	668,999	31·31
Tasmania	115,705	142,478	26,773	23·14
New Zealand { European and Chinese.	489,933	603,361	113,428	23·15
Maoris	44,097	41,969	—2,128	—4·82
Total Australasia	2,786,647	3,593,719	807,072	28·96

	Average Annual Rate of Increase per cent.	Area in Square Miles.	United Kingdom.	Area in Square Miles.
Queensland.....	10·64	668,497	England and	
New South Wales	5·15	310,700	Wales	58,311
Victoria	2·99	87,884	Scotland.....	30,463
South Australia	1·99	903,690	Ireland	32,531
Western Australia	6·37	1,060,000		
Total Australia.....	4·62	3,030,771		
Tasmania	3·42	26,375		
New Zealand { European and Chinese.	3·43	} 104,471		
Maoris	—·71			
Total Australasia	4·29	3,161,617	Total	121,305
			Population.	37,075,000

DEVELOPMENT OF OUR EASTERN MARKETS.

“In every self-governing colony the working classes are masters, and laws are formed to suit their convenience mainly; and it cannot be otherwise. Now, their obvious interest, at least for the moment, is not to admit too many competitors for employment. They have got a good thing in the shape of high wages, and they mean to stick to it.”

POPULATION AND AREA IN SQUARE MILES OF AUSTRALASIA.

130. THE foregoing table gives the population and area of Australasia. It will be noticed that our colonies in Australasia have twenty-six times the area of the United Kingdom, with less than one-tenth of the population.

131. The size of these colonies may be better realised by the comparison of their areas with those of European countries. The areas of the following countries, Austria-Hungary, Germany, France, Belgium, Holland, Denmark, Sweden and Norway, Portugal, Spain, Italy (including Sardinia and Sicily), Switzerland, Greece, Roumania, Bulgaria, Servia, Eastern Roumelia, and Turkey in Europe, amounting on the whole to less than 1,600,000 square miles, are little more than half the area of the Australian Continent. If the area of Russia in Europe be added to those of the other countries, the total area would be about one-seventh larger than the Australian Continent, and about one-twelfth larger than that of the Australasian colonies, including New Zealand.

TRADE OF AUSTRALASIA WITH THE UNITED KINGDOM.

132. THE following table shows the amount of the Australasian trade with the United Kingdom in 1887:—

	Imports from the United Kingdom.	Exports to the United Kingdom.	Total Trade with United Kingdom.
	£	£	£
Queensland	2,296,803	2,001,827	4,298,630
New South Wales	7,998,568	6,966,056	14,964,624
Victoria	8,290,046	5,476,229	13,766,275
South Australia	1,973,647	2,553,583	4,527,230
Western Australia	351,460	382,073	733,533
Tasmania	435,557	350,274	785,831
New Zealand	4,173,497	4,847,413	9,020,910
Total	25,519,578	22,577,455	48,097,033

133. THE following table shows the emigration from the United Kingdom to Australasia, the United States, and British North America, in the years 1860-88:—

DEVELOPMENT OF OUR EASTERN MARKETS.

UNITED KINGDOM. EMIGRATION.

NUMBER of EMIGRANTS of BRITISH ORIGIN *only*, who left the UNITED KINGDOM for

COUNTRIES *out of* EUROPE in each year from 1860 to 1888.

Years.		British North America.		United States.		Australasia.		Other Places.		Total.		Years.
1860	..	2,756	..	67,879	..	21,434	..	3,911	..	95,989	..	1860
1861	..	3,953	..	38,160	..	20,597	..	2,487	..	65,197	..	1861
1862	..	8,328	..	48,726	..	38,828	..	1,881	..	97,763	..	1862
1863	..	9,665	..	130,528	..	50,157	..	2,514	..	192,864	..	1863
1864	..	11,371	..	130,165	..	40,073	..	5,472	..	187,081	..	1864
1865	..	14,424	..	118,463	..	36,683	..	5,321	..	174,891	..	1865
1866	..	9,988	..	131,840	..	23,682	..	4,543	..	170,053	..	1866
1867	..	12,160	..	126,051	..	14,023	..	4,748	..	156,982	..	1867
1868	..	12,332	..	108,490	..	12,332	..	5,033	..	138,187	..	1868
1869	..	20,921	..	146,737	..	14,457	..	4,185	..	186,300	..	1869
1870	..	27,168	..	153,466	..	16,526	..	5,351	..	202,511	..	1870
1871	..	24,954	..	150,788	..	11,695	..	5,314	..	192,751	..	1871
1872	..	24,382	..	161,782	..	15,248	..	9,082	..	210,494	..	1872
1873	..	29,045	..	166,730	..	25,137	..	7,433	..	228,345	..	1873
1874	..	20,728	..	113,774	..	52,581	..	10,189	..	197,272	..	1874
1875	..	12,306	..	81,193	..	34,750	..	12,426	..	140,675	..	1875
1876	..	9,335	..	54,554	..	32,196	..	13,384	..	109,469	..	1876
1877	..	7,720	..	4,481	..	30,138	..	11,856	..	95,195	..	1877
1878	..	10,652	..	54,694	..	36,479	..	11,077	..	112,902	..	1878
1879	..	17,952	..	91,806	..	40,959	..	13,557	..	164,274	..	1879
1880	..	20,902	..	166,570	..	24,184	..	15,886	..	227,542	..	1880
1881	..	23,912	..	176,104	..	22,682	..	20,304	..	243,002	..	1881
1882	..	40,441	..	181,903	..	37,289	..	19,733	..	279,366	..	1882
1883	..	44,185	..	191,573	..	71,264	..	13,096	..	320,118	..	1883
1884	..	31,134	..	155,280	..	44,255	..	11,510	..	242,179	..	1884
1885	..	19,838	..	137,687	..	39,395	..	10,724	..	207,644	..	1885
1886	..	24,745	..	152,710	..	43,076	..	12,369	..	232,900	..	1886
1887	..	32,025	..	201,526	..	34,183	..	13,753	..	281,487	..	1887
1888	..	34,934	..	195,960	..	31,222	..	17,952	..	280,068	..	1888

DEVELOPMENT OF OUR EASTERN MARKETS.

134. The following shows the gross immigration and emigration for each of the Australasian colonies, for the year 1887, distinguishing the assisted from the unassisted immigrants. As there is no record of the numbers who travel overland from one Australian colony to another, the numbers refer only to those who arrive or depart by sea:—

	Immigrants by Sea.		Total.	Emigrants by Sea.	Excess of Immigration or Emigration.
	Unassisted.	Assisted.			
Queensland	22,993	9,400	32,393	16,414	15,979
New South Wales.....	66,243	1,362	67,605	44,089	23,516
Victoria.....	90,147	..	90,147	68,121	22,026
South Australia	15,468	..	15,468	17,667	— 2,199
Western Australia	4,450	..	4,450	2,400	2,050
Tasmania	14,797	183	14,980	12,288	2,692
New Zealand	12,403	1,286	13,689	12,712	977
Totals.....	226,501	12,231	238,732	173,691	65,041

LOW DEATH-RATE IN AUSTRALASIA.

135. THE following table gives the death-rate in Australasia as compared with other countries, and bespeaks it a healthy climate for our emigrants:—

	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
N. Zealand	10·96	12·46	11·46	11·13	11·19	11·45	10·39	10·76	10·54	10·29
Queensl'nd	20·41	14·97	13·59	15·02	17·99	18·82	22·97	19·58	17·29	14·56
N. South } Wales. }	16·36	14·76	15·47	15·17	16·12	14·68	16·14	16·41	14·89	13·15
Victoria ..	15·46	14·53	13·70	14·16	16·23	14·28	14·46	14·98	15·15	15·70
South } Australia }	15·44	14·04	14·79	13·90	14·84	14·55	15·24	12·48	13·38	12·77
Western } Australia }	14·07	14·46	13·24	13·80	14·16	17·93	21·87	17·61	21·56	16·83
Tasmania .	15·66	15·18	16·12	14·77	15·79	17·06	15·50	15·40	14·58	15·45
Eng. and } Wales }	21·6	20·7	20·5	18·9	19·6	19·5	19·6	19·0	19·3	..
Scotland ..	21·2	20·0	20·5	19·3	19·3	20·1	19·4	19·1	18·6	..
Ireland ..	18·6	19·6	19·8	17·5	17·4	19·2	17·6	18·4	17·9	..
Austria ..	31·6	29·9	29·7	30·6	30·8	30·1	29·2	29·9	29·2	..
German } Empire }	26·2	25·6	26·0	25·5	25·8	25·9	24·0	25·7	26·2	..
France ..	22·6	22·5	22·8	22·0	22·2	22·2	22·2	22·0	22·5	..
Italy	28·9	29·9	30·5	27·6	27·5	27·5	26·7	26·6	28·3	..

DEVELOPMENT OF OUR EASTERN MARKETS.

136. The following are the rates of taxation per head in the Australian colonies, in 1887, including Customs Revenue :—

	From Customs.				Total.		
	£	s.	d.		£	s.	d.
Queensland	3	1	0	....	3	12	5
New South Wales	1	19	2	....	2	12	2
Victoria	2	4	5	....	2	14	8
South Australia	1	5	9	....	2	1	5
Western Australia	4	2	0	....	4	10	8
Tasmania.....	2	0	4	....	2	13	8
New Zealand	2	0	1	....	3	0	1

GROWTH OF OUR COTTON EXPORTS TO AUSTRALASIA.

137. IN 1871, the population of Australasia was 1,924,770 ; in 1887, it had increased to 3,546,726. In 1872, our export of British cotton piece goods to Australasia amounted to 45,895,432 yards, or to twenty-four yards per head of population. In 1888, our export of cotton piece goods to the same colonies had grown to 129,971,300 yards, valued at £2,132,269, which gives a consumption per head of thirty-six yards, or 50 per cent greater than in 1872, and in value to 11s. 10d. per head.

138. In paragraph 130, I have shown that Australia, with an area twenty-six times as great as that of the United Kingdom, possesses only one-tenth of its population ; and in paragraph 133, how the United States have been absorbing the greater part of our emigrants in past years, and that the emigration to British North America is about equal to that to Australasia. When we consider that the United States, with its population of 50,000,000 souls, only received £878,854 worth of our cotton piece goods in 1888, which shows a consumption of about 4d. per head, and that British North America, with its population of over 5,000,000, only received £499,230, which shows a consumption of just 2s. per head, or about one-sixth of that of the inhabitants of Australasia, it is evident how important it is for the extension of our cotton trade that our Government should do all in its power to foster emigration to our Australasian colonies.

THE RELATIONS OF ART TO LABOUR.

BY WILLIAM MORRIS.

IN considering this important subject it is necessary to look into the past history of the world, and, however summarily, glance at the tale of the twins, Art and Labour, which tale, indeed, means nothing less than the history of the world.

To pass over the conditions of men as mere savages, one comes across civilised men in history served by labour under three conditions—chattel slavery, serfdom, and wage-earning.

Under the classical peoples society was founded on chattel slavery; agriculture and the industrial arts were carried on for the most part by men who could be bought and sold like beasts; and as a consequence the industrial arts, at least in the heyday of Greek intelligence, were looked down on with contempt, and what of art went with them was kept in the strictest subjection to the intellectual arts, which were the work of free citizens. Art was, indeed, kept from corruption partly by the simplicity of life, which, in a climate not exacting either of elaborate shelter or elaborate living, was the rule amidst Greek refinement, where luxury, in our sense of the word, was unknown; and partly, also, by the fact that owing to that simplicity, and the transcendent genius of a race, which you must remember was divided from still simpler conditions of life by no very long lapse of time—owing to the simplicity of life among a vigorous and uncorrupted people, full of natural cleverness and skill of hand, the love for and knowledge of the more intellectual forms of art was common, was rather the rule than the exception. The result was, as to the arts, that while there was abundance of their higher manifestation, in the lesser branches, there was rather, as far as we can judge, an absence of revolting ugliness than a presence of entrancing beauty. Meantime, to the cultivated Greek citizen, there seemed nothing wrong or burdensome in chattel slavery. It was part of the natural order of things, and the greatest minds of the day could see no possibility of its extinction, if one excepts the remarkable passage of Aristotle, where he says, that if the shuttle, for instance, could be made to fly through the shed of itself, one might then be able to do without slaves; as if he had a glimmer of foresight of modern machinery, concerning which and its dealings with art and labour I shall have a word to say presently. Apart from this, I suppose a cultivated free citizen of the time of Pericles, if the question of keeping his fellow-men in subjection to the supposed necessities of a few had been pressed on him, would have found ready answer enough to extinguish any revolutionary ideas, and to strengthen his conviction that the order of things under which he lived was eternal. “Apart from the impossibility of doing away with chattel slavery,” he would say, “which is obviously founded on the moral nature of man—apart from that, a society founded on the equality of freedom would be poor in all the elements of change and interest which

make life worth living; such a change would injure art and destroy individuality of character by taking away due stimulus to exertion. At best, in a world where all were free before the law, there would be nothing but a dull level of mediocrity." So he would have argued, and, I imagine, would have obtained the suffrages of most cultivated men of the present day; who, it appears, do verily think, and not unnaturally, that the cultivated gentleman of Attica or England is such a precious and finished fruit of civilisation that he is worth any amount of suffering, injustice, and brutality in the mass of mankind below him; but, also, our Greek gentleman might go on with his argument in favour of chattel slavery in a manner rather embarrassing to us of these days of progress and wide spread political rights. "Besides," he might say, "are you sure that you will better the condition of the slave by freeing him? At present it is the interest of his owner to feed him and keep him in health—nay, in many cases, if the owner be a good-tempered fellow, he will even exert himself to do his best to make his slaves happy for his own pleasure. But I can conceive a state of things under which the greater part of the free citizens may be free indeed, *free* to starve, and in which the sour faces of overworked and underfed wretches would have no chance of impressing a sense of discomfort on men who, so far from feeling any responsibility for their livelihood, did not even realise their existence. Nay, believe me, you had better trust to the humanising influence of the philosophical simplicity of the noble and free citizens of our glorious City, which, as you well know, in spite of all the tales of the poets, is the real god that we worship, and which indeed is, in some form or other, immortal."

So he might have argued, elevating the conventional rules of successful tyranny into natural and irrevocable laws; but what followed? The worship of the city found its due expression at last in the growth and domination of Rome, the greatest of cities, whose iron hand crushed out the ceaseless bickerings of ambitious clans and individuals, and cast over the world of civilisation the chains of enforced federation under the rule of tax gatherers, dominated at last by the strange superstition of idealised authority under the symbol of the master of the world enthroned in an Italian city. And chattel slavery had still made good its claim to be considered the effect of natural and eternal laws for some time to come, although the condition of the slaves, now mostly working for the profit of the great Roman landowners, was more dangerous to the State than it had been under Greek civilisation. The hideous greed of these capitalist landowners, whose slaves were in a worse condition than even the agricultural labourers of England to-day, discounted the fertility of Italy, and at last the change came again, this time a tremendous one. The huge crowd of starving slaves, in whose minds a revolutionary eastern creed was now fast implanting ideas quite foreign to classical civilisation, were by no means touched by the religion of city worship, which once had put such irresistible might into the hands of the Roman legionaries. In all directions the slaves recruited the bands of brigands and pirates, whose exploits are the groundwork of the plots of the late classical novels, and formed an element of disorder ready to the hand of any external invader. Thus hunger, the child of monopolist greed, did her work within the empire, while without it another force, probably hunger produced by other causes, was at work, and allied itself to the stir caused by corruption within. For

the tribes of the north fell upon the empire, where, as a matter of course, they met with no really organised force to resist them, since the corruption of a gross form of individualism had sapped all public spirit; and so, attacked by slaves, Christians, and barbarians, classicalism fell, and, to the eyes of most historians then and since, chaos took its place, a chaos from which, as people used to think, there grew accidentally the collection of independent states which we call modern Europe; used to think, I say, for it is now clear to thinking people that the change, dreadful as it seemed to the cultivated of that time, bore with it the seeds of order which at once began to germinate.

Now, it is worth while noting for our present purpose of looking into the relations of art to labour, that one of the chief signs of that nascent order, which sprang up at the time of the break up of the Roman Empire, is to be found in the art produced at the period.

The times which followed the complete supremacy of the Roman name, and during which chattel slavery was in full swing, saw only so much change in the condition of art as was involved in increasing luxury and corruption. The more intellectual arts became chiefly imitative of bygone ideas, or at least academical and stationary. The soul of them was feeble, and lacked faith and life, although their body was still fair enough; as to the lesser arts, in them, there was, as far as we can tell from what scanty knowledge we have of them, more tendency to their being occupied with making mere elaborate toys, and for the rest it is inconceivable that they turned out ugly things any more than under the period of Greek art. But the exterior of art changed under the Roman rule, in one respect at least, very much, for under influences whose origin it is very difficult to discover, but which were certainly absent from the art of Greece, they invented architecture, by inventing and habitually using the arch. On the other hand, the ornamental side of their art was so entirely academical and artificial that they failed, as long as the classical period lasted, to produce a style of architecture, properly so-called, which was really harmonious with this great invention. On this side of things they were completely under the domination of the forms of Greek art, which they used merely superstitiously, as one may call it. What is really admirable in the architecture of classical Rome lies in the qualities of its building—in its majestic solidity and massiveness—to gain which no amount of material, care, or labour has been spared. It stands before us to-day, even when we come across it in this out-of-the-way corner of the empire, as the very embodiment of that worship of the city which I have spoken of, and which, without all doubt, was its animating spirit. Here, then, at any rate, was a body for any new art to creep into, and a body which, unlike Greek temple-architecture, could adapt itself to its new soul with ease.

This new soul of art did not fail to take its advantage amidst all the disasters and miseries of the birth-throes of feudal Europe, and found expression in a new art, which we call, and accurately call, Byzantine art. The creed which it served came from the East; the city which was its centre, standing between Europe and Asia, dealing in peace and war with the great kingdom of Persia, had plentiful communication with the East; therefore it is not wonderful that Eastern influence is obvious

in this body of art; but as my purpose is social, somewhat more than historical or artistic, I must not linger over the entrancing subject of the origins of Gothic art, but will rather beg you to note that this Byzantine art was very far from being a clumsy blending of the misunderstood elements of the art of classical times—a rude and barbarous resetting of the *disjecta membra* of Romano-Greek art; a conception of it which may still, perhaps, linger in some people's minds—but rather that it was a genuine historical development, born indeed, out of the corruption of Romano-Greek art, but a vigorous style, orderly, beautiful, and, above all, alive and growing—not a dead toy, but a living organism working in men's minds, and by them unconsciously furthered. Now, you see as the dead waste period of the corrupt Roman tax-gathering produced a dead art, so was this living art produced by a social growth in the midst of what seemed to be chaos and ruin. Under the break up of the old Roman society, wrought upon as it was by nations who were called barbarous, but who bore with them real ethical ideas, however rude, and real social laws, however different from those which it was their mission to destroy, under this break-up, or new birth, chattel slavery fell and yielded to a new condition of labour; and I assert that the Byzantine art, whose tendency, considering the state of things at that time, was certainly towards freedom, was the token and the effect of that new condition of labour, which may be briefly described as serfdom struggling towards freedom by means of co-operation for protection of trade and handicraft. Serfdom is the condition of labour in the early middle ages, as chattel slavery was in classical times. The slave was fed by his master, and kept in just such a condition of comfort as was convenient to his master or owner, who, in very bad periods indeed, as sometimes in the days of the Roman *latifundia*, was driven by hopes of exorbitant profit to allow him to supplement his short commons by the industry of brigandage, but who in general would find it more profitable to keep him in pretty good condition. The serf, on the contrary, had to perform certain definite services for his feudal lord, so many days' work in the year generally, and for the rest of the time worked for himself, and fed himself on the portion of land allotted to him. Thus doing, he was living in harmony with the general arrangement of society in the early middle ages, a time in which every man had legal, definite, personal duties to perform to his superior, and could claim certain degrees of help and protection from him.

So was formed the hierarchical feudal system, which was founded on *à priori* ideas of divine government, and under which every man had his due place, which (theoretically) he could not alter or step out of. Personal duties for all, personal rights for all, according to their divinely-appointed stations—that was the theory of the middle ages as opposed to that of classical times, where the supreme city was lord and ruler, exacting rigid obedience from her children, the citizens, who were served by chattel slaves entirely unrecognised by the State, except as beasts of burden might have been.

Well, it seems natural enough that this hierarchical system of the middle ages should have been looked upon as still more reasonable, necessary, and eternal than that which preceded it. But revolution was in store for it no less than for the other system; for, as the half-starved chattel slave of the Roman *latifundia* was

driven to better himself by brigandage first and then by rebellion, and service with the invaders, so the mediæval serf was driven by the compulsion of labour in feeding himself after his *corvée* was done, into trying to better himself altogether, and to slip his neck out of his lord's collar and become a free man; which struggle, as is said above, took the form of co-operation in various ways.

Apart from the religious houses—which afforded protection to labour, and even offered it a chance of rising out of its caste on the conditions of definite acceptance of hierarchical government in its fulness—apart from the monasteries, there were other bodies which grew to be powerful and far-reaching; these bodies are called the Guilds.

The tendency of the Germanic tribes towards co-operation and community of life showed itself quite early in the middle ages. In England, even before the Norman conquest, this tendency began to draw the workmen and traders into definite association. The guilds, which were the outcome of this association, were at first mostly of the nature of benefit societies; from that they changed gradually into the Merchant-guilds—associations, that is, for mutual protection in trading; and lastly into the Craft-guilds, or associations for the protection and regulation of handicrafts.

In all these guilds the real object was for the individual to shake off the domination and protection of the feudal lord, and to substitute for that the authority and mutual protection of the members of the guild; to free labour from the power of individual members of the feudal hierarchy, and to supplant their authority by that of corporations, which should be themselves recognised as portions of that hierarchy, out of which the mediæval mind could scarcely step. Of course, all this took a long time, and was by no means carried out without some very rough work; the Merchant-guilds, in particular, resisting the changes which brought the Craft-guilds into power tooth and nail, especially in Germany. In the process of the struggle the Merchant-guilds for the most part became the corporations of the towns, and the Craft-guilds took their place fully as to the organisation of labour, and also at last shared largely in municipal government. By the beginning of the fourteenth century these latter were fully established, and were the masters of all handicrafts. All craftsmen were forced to belong to the guild of the craft they followed. For a time, only too short a time, their constitution was thoroughly democratic; every man apprenticed to a craft was bound, if he could satisfy the due standard of excellence, to become a master in his turn. There were no mere journeymen. This condition of things, however, did not last long, for as the towns grew, and the serf field-labourers became free, they began to crowd into the Craft-guilds, and the masters, who at first were simple complete workmen helped by their apprentices, or incomplete workmen, began to be small capitalists and employers of labour, to the extent of being privileged members of the guild; and besides, their privileged apprentices employed journeymen, who, though forced to affiliation to the guild, were unprivileged, and would not in the ordinary course of events become masters. This must be looked upon as the first appearance of the so-called free workman, the wage-earner, in modern Europe. And this beginning of the proletariat was at the time felt as a trouble, and some attempt was made by the journeymen to form guilds of their own beneath the Craft-guilds, as those latter

had done beneath the Merchant-guilds. In this revolt against privilege they were unsuccessful, and the Craft-guilds went on getting more and more aristocratic, although the power of their privileged members over the journeymen was checked by laws made in favour of the latter.

The labour of the Middle-ages, therefore, was carried on amidst a struggle—partly conscious, partly unconscious—for freedom from the arbitrary rule of aristocratic privilege, which at first crushed almost all workers down into the condition of serfs. Before glancing at the results of that struggle, let us consider the relations of art to labour during this period of the fully-developed Middle-ages.

Examination of such facts as are within our reach, which have to do with the economic condition of England during that period, show us that, however rude the general conditions of life were, the struggle for livelihood among the workers was far less hard and eager than it is under our present system of capital and wages. The earnings, both of common labourers and artisans, were, in regard to the price of necessities at the time, much higher than they are now. Life for the working classes was easier, though general life was rougher than in these days—that is to say, there was more approach to equality of condition, in spite of the arbitrary distinctions of noble, gentle, churl, and villein. Well, as the distribution of wealth in general was more equal than it is now, so was that of art in particular.

It has been noted by those who have studied the history of labour in the middle ages that the remuneration of those who superintended labour—builders, architects, and so forth—was very little higher than that of the men who were under them. Nor were those who were doing what is considered more intellectual work—artists, in short—paid higher than ordinary craftsmen. Moreover, there was very little competition in the market, and next to no middleman's work. The workman had but one master—the public. He had full control over his time, his material, and his tools—of his work, in short—that is, he was a free workman, an artist. It was this condition of labour which produced the art of the middle ages, and nothing else could have produced it. The theories of religious enthusiasm, and the like, as the motive power for that art, are, I suppose, pretty much extinct by this time; indeed, such a theory could hardly stand before the first glance at the hideous splendour of some foreign Jesuit church, where religious enthusiasm was at its height, with artistic results that make a sensitive man shudder even to think of. In fact, the more the question is studied, both through the existing remains of mediæval art and through the records left us of the condition of the people at the time, the clearer it is seen that it is no exaggeration to say that during the middle ages nothing that was made was otherwise than beautiful; that beauty formed as essential a part of man's handiwork then as it does of nature's handiwork always. And further, that this essential beauty of handiwork was, amongst a vigorous and healthy people, the inevitable result of the workman working freely, and for no master; having, as I have said before, full control over his material, tools, and time.

On these terms art, or the pleasure of life, was shared by the whole people. No one could be ignorant of the simple arts of life, and general interest was taken in their production; so that the standard of excellence in wares was kept up and pushed forward at once by the intellectual and the material interests of the people at

large. The distinction between artist and non-artist did not exist; it was only a question of the difference of mental gifts between one man and another. Such as those gifts were, no one was debarred from the means of expressing them in art by some means or another.

This was the position of art in the feudal period, brought about by a life of labour which was a struggle for freedom from the restraint of privilege. That struggle ended in victory. How and with what results to labour and art?

We have seen that in the fifteenth century the distinctively free wage-earning class, or proletariat, was coming into existence in the form of the journeymen of the crafts-masters; but their position was, of course, by no means that of the present factory hand. Their wages were high, and indeed wages rose in the fifteenth century; and as to their work, they were on an equality with their masters—organisers of labour, as we quaintly call people who do nothing but stand and look on at labour, being unknown in that time, and division of labour in the workshop having scarcely begun. But in the first half of the sixteenth century the body of men available for journeymen grew greatly and suddenly. Commerce was spreading all over Europe, and tending ever westwards. In this country the bonds of feudal personal service had been much shaken by the wholesale slaughter of gentlemen in the Wars of the Roses, and the impoverished landlords saw before them a chance of recovering a position by throwing themselves into the market of new-born commerce. Then began in England the great change, and whereas, hitherto, men had produced wares for a livelihood, and for the supply of the wants of their neighbours, they now began to produce them for profit, and for a gambling-market. The first step in this change was taken towards the land. The landowners, as I have said, saw their advantage, and turned all their energies to the raising of wool as a marketable commodity. The impulse towards commerce was irresistible, although, under Henry VII., legislation tried to check the expropriation of the yeomen from the land. Force and fraud, applied without scruple, soon did their work, and England from being a country of tillage, interspersed with common land for the pasturage of the people's live-stock, became a great grazing country, raising sheep for sale of wool to the foreign market.

Two representative men have left in their writings full tokens of how bitterly this spoliation was felt. Sir Thomas More, one of the most high-minded and cultivated gentlemen of his period, an enthusiastic Catholic, a martyr for his honesty to that cause, was one. Hugh Latimer, a yeoman's son, the very type of rough English honesty, an enthusiastic Protestant, and a martyr to his honesty in that cause, was the other. Both say the same thing, and in words which no one who has read them can ever forget give us a terrible picture of the results of commercial greed in their days. It is no idle word to say that such men never die; and now, once more in our days, it seems as though the axe of More and the faggot of Latimer were still at work producing fruit which even they—no, not even More himself—had conceived in their minds.

But meantime commerce went merrily on her destructive way. The direct spoliation of the people above mentioned was followed by their indirect spoliation in the form of the seizure of the lands of the religious houses, under the pretext

that they no longer performed the public function for which they were held, and *therefore* should no longer perform any public function at all. This fresh robbery of the people, apart from the hideous brutality with which it was carried out, had immediate results, woeful enough; but the point on which it touches our subject is that it added to the army of jackalls cast loose on the world (and of whom More and Latimer speak), in consequence of the discovery of the landlords that they could farm for a profit, and that men were less profitable animals to keep than sheep.

So you see, between one thing and another, there was created a vast body of people who had no property except their own bodies, which, in consequence, they were bound to sell to anyone who would buy them on the terms of keeping them alive to work. Thus was established the class of *free* labourers of whom our Athenian friend was afraid, not without reason; men who were free—to starve. This was the material ready for the use of the plague of profit-mongering (politely called commerce), then newly let loose on the world. At first the market was hard to adjust, and the “material” somewhat intractable—so much so that by Mr. Froude’s pious hero, Henry VIII. (whom we may call one of the greatest scoundrels that ever disgraced the name of Englishman), and by others, it was hanged out of the way by the thousand.

However, things shook down again at last. A poor-law, which, unlike the existing one, was humane and reasonable, was enacted to fill the place of the almsgiving of the monasteries; and things grew a little easier in relation to labour, and so was established the new order of things founded on commerce, and its dawning gospel of supply and demand.

Thus had the struggles of labour, to set itself free from feudal arbitrariness, succeeded in a sense; feudalism had got its death blow, and commerce was taking the empty place in its old throne. The workman had entered into his kingdom, then? All was straightforward justice and good life for him henceforward? Strange to say, not at all. On the contrary, he had been shoved down a step or two, and was, in fact, worse off than his predecessor, the serf, had been. He had laboured, and other men had entered into his labour. For out of all those elements of freed villein, corporate trader, privileged guild-craftsman, yeoman, &c., had gradually grown up a middle class, who increased speedily in wealth and power, being fed by that very misery first created by the expropriation of the peasants, who, as I have said, became the due material for the profit-mongering of new-born commerce.

This new middle class made a stout and vigorous set of men, rough-handed and unscrupulous enough, and pushed on against privilege, with all the old traditions behind them of men who were struggling under very different circumstances, and with aims, at least partially different; and towards the middle of the seventeenth century they began to aim at supremacy in the State instead of freedom for commerce. As to the condition of labour under them, it was poor enough. Although some of the crafts were carried on in a domestic manner without division of labour and untroubled by the middlemen, in most competition and the rule of master over man was fairly established. As to the arts, it fared in likewise. The craftsmen were now divided into artists who were not workmen, and workmen who were not

artists. Popular art, which was once universal art, and in which the changes from the highest intellectual to the lowest ornamental art were gradual and imperceptible—popular art lingered in a rude form where it was allied to the domestic labour aforesaid, but elsewhere, under the grip of profit sank lower and lower decade by decade, and was employed in making mere toys and upholstery. Architecture, or ornamental building, retained some of its charm and beauty where life was rude and simple, but elsewhere had lost all life and hope, and sank into a dull, pedantic exposition of the misunderstood rules of bygone ages. Yet a tradition of the better days still lingered, and it was, in general, only when men intended to show their pride of learning and riches that they made quite ugly things.

Such was the art of the seventeenth century ; but there was a growing tendency to change in the organisation of labour necessitated by its growing commercialism. The workmen were collected into workshops, their simple machines—the loom, the lathe, the wheel—though not for the most part altered in principle, were lightened and improved ; division of labour was introduced ; and an intelligent man, who once would have schemed and carried out a piece of work from the first to the last, was now forced to concentrate all his mental power on a small portion of such work, speed and precision being the qualities now sought for in a workman, instead of thought and artistic finish.

This system of work was carried to perfection during the next century (the eighteenth), with the result of the entire destruction of popular art except in places so remote from the centres of civilisation that they scarcely felt the influence of commerce ; while as to the intellectual arts, painting, sculpture, &c.—they sank as low as possible, given a certain amount of flippant cleverness as to invention, and low manual dexterity in execution. To what extent they have recovered from this living death at this day it is not easy for us contemporaries to settle. Doubtless men of genius exist, and that genius will, with terrible effort, break through unfavourable surroundings, and produce something ; but, as to popular art, it is as a tale that is told, and the people is dissociated from the pleasure of life.

Even in the eighteenth century it was commoner for people to make things ugly than beautiful ; and no wonder, for the worker had, as a rule, no longer to think of what he was making, and so could take no pleasure in it—no satisfaction, for instance, in taming a troublesome material to his will, and so producing beauty and interest from roughness and risk. He worked at the bidding of some designer outside his craft, who himself was hurried and harassed by working for the profit-grinder, and cared nought for the material his hands were not to deal with, or the finished wares he might never see.

Here, then, at the end of the seventeenth century, as far as history goes, is an end of art, properly speaking ; but for labour there was still another change in store. The division-of-labour system had, indeed, made a great change in the manufacture of goods, and produced enormous quantities of them for the markets ; but those markets were growing every year in their demands, for obvious causes too long to speak of here ; and, though England had had her share in the growth of commerce, she still remained, on the whole, a quiet agricultural country, even in the first half of the eighteenth century, and was then, as to her working population,

more prosperous than she had been for centuries. Then came the tremendous change which has made us what we are now, the revolution of the great machine industries. The real history of the fifty years that effected this revolution has yet to be written, if, indeed, it can ever be written truly; but, at all events, we all know its outlines, and how the terrible war which we undertook, nominally in defence of monarchical principle, but really to preserve our foreign and colonial markets, landed us early in this century in a strange position—the most powerful nation in the world, with the monopoly of trade in the great industries, but with a most miserable population, oppressed, past the power of words to tell of, by the recklessness of the pursuit of commercial gains, which, so long as a profit could be made, heeded not the sufferings produced by some new change in machinery, nor attempted to regulate that change so as to save us from its worst consequences.

Where are we now, after all this? is surely the question we must ask ourselves. As to the relation of art to labour, I can only say that labour in the mass has no longer anything to do with art. Even under the division-of-labour system of the eighteenth century there was left some poor remains of attractiveness in the fact that it was still thought creditable to turn out good work, “well and truly made,” as our forefathers phrased it. Well, we have got a step beyond that now, and understand clearly that profit is the one sole aim of all manufacture; therefore, as far as the work of the worker is concerned, there is no attractiveness—that is, art—in it, whereas once, as we have seen, his work was almost always attractive.

But, if his work is no longer pleasant, surely there is some compensatory pleasure otherwise in his life. Where is it, then? His home? Alas, in the manufacturing districts, or London, or any great town, not even a rich man can have a decent home, much less a poor man, since it has been thought a little thing to turn the rivers into filth, and put out the sun, and make the earth squalid with the bricken encampments—we will not call them houses—in which those who make our wealth live such lives as they can live.

Does leisure compensate our workman, then? We need not go into that question, I think. Or do high wages, if they could be any good to him, compelled to live in the toiling hell from which, as long as he is a worker, he cannot escape? Nay, we now know that, under the present system, his wages must be limited to the amount which will keep him from day to day in the condition he is used to, or profits will come to an end. Or education—shall that be his recompense? Why, there are still people who are wishful to deprive him—or his children, rather—of the pitiful modicum of education which has but lately been doled out to him, and in this country of compromise (cowardice is another name for that word), I can pretty well guess how that is likely to end, for the present.

The question—What are the present relations of art to labour? is soon answered. The relations are simple enough, for labour is wholly divorced from art. As to his work, the workman is either himself a machine or is the slave of a machine. There is no art in his work; and as to his life outside his work, he has neither money, leisure, or education—that is, refinement—sufficient to obtain art.

It is to be feared that some of our readers will think that this does not matter at all. The workman is fed, clothed, and lodged in such a way that he makes a good

workman—for making a profit for other people—and is contented with his lot, as yet. Those who think thus will not care to read an answer to another question—What *should be* the relations between art and labour?

Let us take the surroundings of the workman's life first, because his work can never be set right unless the surroundings of his life are, which, indeed, will include the surroundings of all our lives. Let us see what these surroundings should be.

1. The workman must live in a pleasant house in a pleasant place. That is a claim for labour which I know most people will be inclined to agree with until they consider how impossible it is to satisfy it under our present profit-grinding system; for please to think what time, money, and trouble it would take to turn London into a pleasant place, and also that a pleasant house is, and must be, a costly house. 2. The workman must be well educated. This, again, most people will agree to till they know what it means—namely, that all children shall be educated, not according to the money their parents happen to possess, but according to their capacity. Less than this means class-education, which is a monstrous oppression of the poor by the rich. 3. The workman must have due leisure. Once more this is agreed to till the meaning of the word is clear. Overwork for profit must be prevented at any cost. The necessary maximum of a day's work must be found out, and made legal and compulsory. It follows, as a corollary to this claim, that everybody must labour.

So much for the necessary surroundings of life under which art for the whole people would be possible. I think my readers must see that what these three things really mean is refinement of life, or, as we call it now, the life of a gentleman; and we must clearly understand that if the workers have no hope of becoming refined, or gentlemen, they will in the long run become brutes, and the well-to-do classes will be no better. Let us think of that, and what it means. The lives of some of us may see its terrible meaning explained unless we grow wise in time.

Now as to the manner of work, if we are to have art among us once more.

1. There must be no useless work done. This, indeed, follows, as a matter of course, on the limitation of the daily hours of labour; but also, of course, I know many of my readers do not agree with me at all in this, as we mostly live, we of the well-to-do classes, on useless labour—the turning of the wheel of the profit-grinder. 2. Whatever necessarily irksome work must be done should be done by machines, which should be used to save labour really, and not, as now, to grind out profit. I know that this involves what some will think the monstrous proposition that machines should be our servants, not our masters, but I make the claim without blushing. 3. No useless work being done, and all irksome labour saved as much as possible by machines being made our servants instead of our masters, it would follow, as a matter of course, that what other work was done (which in truth would be by far the most important part of work) would be accompanied by pleasure in the doing, and would receive praise when done; and most true it is that the product of all work done with pleasure and worthy of praise is art—that is to say, an essential part of the pleasure of life. Beauty is the necessary expression and token of such work.

Now, of course, it will be said this kind of work is desirable doubtless, but impossible to realise. But let me remind my readers that to a certain extent it was realised

in the Middle-ages, when the workman was master of his material, tools, and time. In order to realise the kind of work I have been speaking of, he must once again be master of these things ; and this must be brought about not by reverting to the system of the Middle-ages, which is obviously impossible, but by making the workman the master of his time, tools, and material collectively or socially—that is to say, that the labourers must regulate labour in the interests of the labourers. Of course, it is clear that this involves the altering of the basis of society, since it means nothing less than supplying the present system of competition, or—the devil take the hindmost—by Socialism, or universal co-operation, whichever you like to call it. And some will think such a change a heavy price indeed to pay for art, even if it be true (and I still assert that it is) that you cannot have art without that change.

Yet I must ask you to remember that I have called art the pleasure of life, which, indeed, means nothing short of happiness. Tell me, then, what is too high a price to buy general happiness with ?

Remember, also, that I have said it was necessary for the new birth of art that the workman should be well housed, well educated, and have due leisure in his life. I know that this cannot happen to him under the present competitive system ; if you do not know it you may find it true some day, when you begin to try that the workman shall be well housed, well educated, and be in possession of due leisure. And if the present system will not do this for him, what will ? That is an important question, which he will one day ask and answer for himself without our help if we do not look to it. My answer to the question once more is—the supremacy of labour used in a social sense for the benefit of the community. That is, I feel quite sure, the next move in the great game of progress, and will be made whether we like it or not, whether we help it or not. But since it is for the good of the human race, and since day by day its advent is becoming more obviously inevitable, let us learn to like it and learn to help it.



SHOE MACHINERY: ITS EFFECT ON WAGES AND COST OF PRODUCTION.

BY "AN OLD CRAFT."

IT is a notable fact that the development of manufactures in Great Britain has ever been accompanied in the minds of a section of the working classes by some distrust as to the effect of the use of machinery upon wages and continuity of employment. The displacements that, in the natural order of things, are caused by the substitution of machine for hand labour have frequently been regarded as equivalent to the denial of the right of the workman to live by labour; and, when changes in systems of production have been made, the absorption of displaced labour into other, and possibly new, employments being a gradual and not an immediate process, has not been readily observable by the workers as a body. Again and again have the most useful and beneficial inventions of machinery been met with hostility—a hostility the more regrettable that it was honest, though mistaken. Who does not feel compassion for the self-deluded workers who, in the early portion of the present century, saw no other course open to them, if they were to continue to get bread, than to attempt the destruction of the machine monsters, which to their view were existent only to rob them of it? Who would not wish that the Luddites, as the machinery-breakers were called, had been able to get even a glimpse at futurity, so that they might have learned how much easier the dreaded machinery would make the lives of succeeding generations of workers? And who is there to-day but looks with horror on the savage punishments which the authorities of that time thought it right to inflict upon those terribly-mistaken unfortunates? They fought the machines to ensure themselves work; to-day, by the help of machinery, work is provided for five times their number, and that of a less onerous kind.

The shoe-manufacturing industry has not escaped its share of troubles arising from the possession of similarly erroneous views by a generation of workers now rapidly passing away. It had been the custom to "close" the seams of boot and shoe uppers by hand. With the "clams" between his knees, holding the upper in position, and with bent back and straining eyes, the closer plied his awl and threads the day through; and wife and children, if he had them, plied theirs also, all for a meagre wage. The sewing machine came in. It threatened the closer; he feared it, and appealed to his fellow-workmen to strike against its use. He could not foresee what a lightener of toil it was to prove; what a means of escape from a form of labour that was unhealthful as it was ill paid; that robbed his home of comfort and his children of the opportunities of education, while it warped their young bodies and hindered their development. The "maker," whose work it was to put bottoms to the uppers and complete the manufacture of the shoes, took part with the closer. It was agreed that no "maker" should "bottom" a machine-closed shoe; and at Stafford and Northampton hundreds of men chivalrously "packed their kits" and

quitted their employment rather than make up the machine-worked "tops." Quitted their employment! Yes; but only to find, when worn out with long tramping in search of new work, that the sewing machine had preceded them, and that they must accept the inevitable. They found out, also, that it was very convenient to use machine-closed uppers after all, so much was the time saved that it had been usual to spend in "hurrying up" the closer, who did not always complete his work as speedily as the "maker" would have him. But what of the closer himself? What were the effects of the introduction of the sewing machine upon him and his? For the moment he suffered; that is indisputable. Not all of those upon whom the light broke, and who were enabled to appreciate the change that had come about, could find employment in the factory machine-room; some were compelled to stand aside. But if one could, like the spectators at a play, have allowed five years or so to have elapsed between two scenes, what would the later scene have shown? That a great increase of trade had been brought about. That the few and simple forms the closer knew had given place to a variety of patterns; that more people were employed in the closing of shoe uppers than there had been before the machines came in; that the work was done under conditions more favourable to the worker, who, as well, got better pay. Infantile labour at the "clams" was no longer called for; the little folks could be spared to go to school, and the wives, unless they had chosen to follow the work into the factory, were enabled to devote their attention to their hitherto neglected domestic duties, if they would. In this connection it may be worth while to ascertain the state of the closer's mind. Let us, in imagination, put a question to him—the opponent of the sewing machine five years before. "What are the closers doing?" "Why, you see it takes a good hand closer to make a thoroughly good fitter and machinist; and that's what many have gone into, and they're getting more money than ever they had in their lives." This was an answer actually given by one of the craft. And if the reader would see for himself what difference, what improvement in the position of the worker the introduction of the sewing machine has made, let him pay a visit to the machine-room of one of our great shoe factories, and, as he looks upon the hundred or two of busy, bright-looking, well-dressed girls and women who comprise its staff, let him make comparison of the picture, earlier drawn, of the closer and his "help." The machinists and fitters before him will be working in a clean, well-lighted, wholesome apartment, and will, likely as not, be singing in unison as they work, making labour a pleasure. Where was the equivalent comfort of the old closing days—the days of the dull and dirty garret workshop, of never-ending monotonous toil, of curses on lagging helpers? Yes, and of "strap" for them, too, as some of us most painfully remember.

We have now seen something of the effects of the introduction of machinery upon that branch of the shoemaking industry which was first "attacked." As time went on, and other "innovations" were made, the attitude of the workers ceased to be actively hostile, but still it was uneasy and distrustful. Confidence was not yet felt that better conditions must accrue from each change that cheapened production, and brought the goods produced within the means of a larger number of the people. And not a few of the "makers" were wont to take comfort in the belief that, let the machine inventor do what he could, he would "never touch the bottoming of a

boot, sir." Now, what were the conditions under which this body of men worked, and which they prided themselves would not be disturbed? The most expert of them outside of the "bespoke" shops were paid about three shillings a pair for bottoming men's boots of best quality, half a crown being the price paid for bottoming women's boots of the finer kinds. It will be agreed by those who have in remembrance the trade conditions of that period that, taking one workman with another, in busy times and slack times, five pairs of men's, or six pairs of women's shoes, would fully represent a week's work. And out of this small sum of fifteen shillings some pence had to be spent for threads, tacks, and the like, coming under the head of "grindery." At the same time, if the shoemaker could not find room enough in his own apartments for his work bench or "seat," and its accessories, he had to hire "a sitting" of someone else. Now, these details apply to the highly-skilled workmen. The less skilled, with the old and failing, were worse off. They made up very common boots for still commoner pay. I well recollect how some of them got but fourteenpence for bottoming "Bluchers," and found ten pairs a very fair week's work indeed, and one needing a good deal of application too. Imagine what a condition of things these poor workmen desired to retain. It was now the "maker's" turn to experience the effects of machinery and improved processes. The invention of the riveted boot knocked the "fourteenpenny Blucher" out of the labour market very soon. By the riveting process it could be made up for less than fourteenpence, and almost at once there was a great increase in the demand, and in place of the "common hand-sewn craft" there rose up a new description of workman, the "riveter," whose aggregate earnings amounted to at least twice those of his predecessor. Next the "Blake" or "Mc.Kay" sole sewing machine came into use, and enabled an intermediate quality of machine-sewn boots and shoes to be put upon the market in place of second or third rate hand work. The old "makers," or such of them as were willing to "turn their hands," became "lasters," or, more often, "finishers," and at once began to earn more wages. Then being obliged no longer to make workshops of their homes, they were enabled to make those "homes" a reality—as they had not before.

No sooner did these things happen than another peculiar circumstance became apparent also. The demand for good hand-sewn work improved, and there being less competition, consequent upon the drafting off of so many workmen into the factories, wages began to rise in that branch. And they have continued to rise, and are to-day upwards of 50 per cent higher than they were some six or seven and twenty years ago, the time these changes came about.

Meantime there has been vast progress made in the manufacture of machine-sewn and riveted boots—the goods which are especially factory-made. It may seem somewhat paradoxical to say so, but it is a fact that while wages have risen, and quality has been improved greatly, these factory-made boots are now much cheaper than ever they were; and, quality taken into consideration, they get cheaper every year. If the price does not alter better value is given as a result of the advanced knowledge which leads to economy in material, and of the more general use of machinery having made increased production possible without corresponding increase of cost.

But what has been accomplished in the direction above mentioned is, I am inclined to believe, only preliminary to further advances in the same direction. It is of no use saying "let us rest and be thankful." Thankful we may be, but rest we cannot. In other countries forward movements are being made which we cannot afford either to overlook or despise. Those wonderful people, the Americans, were not so very long ago unquestionably inferior to ourselves in ability to produce boots and shoes well and cheaply. Their goods were low priced, but very inferior. But the readiness with which they take to improved appliances, or spend money in testing others of uncertain value, together with the quickness of perception, adaptiveness, and industry of the American workman, are all important factors in making the productions of the American shoe factories what they are fast becoming—equal in quality to those manufactured in any other country in the world. As, in times past, the American has been ever found ready to take example by such of our methods as commended themselves to his judgment, so need we be ready to take example from his. In no direction is this more necessary than in the extended use of machinery, and, what is inseparable from it, in the organisation of labour in co-operation with that machinery. And here one comes again into a region which some of our working people think is debateable ground. Despite the fact that not one of them would wish to return to the state of things depicted in the earlier portion of this article, there is yet some considerable amount of hesitation felt as to the safety of agreeing to go further in the same course. They are well aware that such progression will reduce the cost of production; they fear it will reduce wages, and add to the number of the unemployed. As to the effect on wages of the extended use of shoe-manufacturing machinery, let us consider what is the position in America. From my own observation I am able to say that, while the labour cost in Massachusetts per pair of boots produced is considerably lower than it would be in a British shoe factory, the earnings of the operatives are remarkably high. Upon this point I may quote the opinion of Mr. H. D. Richardson, himself one of the craft, and who recently devoted several months to an inquiry into the conditions of the leather and shoe industries of America. Writing in the *New York Times* on the "Shoe Industry of Massachusetts and the Tariff," he remarks *inter alia*:—

"I am bound to say that the accounts that have been given to us on the other side of the Atlantic of the average wages earned by the shoe operatives in Lynn, and other shoe-manufacturing towns, have been under-estimated. When work is in ample supply there seems to be little limit to the capability of the machine-aided workman, and his aggregate earnings often approach more nearly thrice than twice those of his English brethren, and are from four or five times those of shoe operatives in Germany and Austria."

Now, as to continuity of employment. It is an indisputable fact that to decrease the price of an article of ordinary requirement is to stimulate its consumption. By the use of new methods we shall again produce more cheaply and bring our goods within the means of more people. "But," says a hasty reader, "we have over many shoes produced to-day." Stay; have we? Why, if we could but insist that every ill-shod woman, every shoeless child, were to be fairly well shod henceforth,

not one new factory but scores would be needed before the fringe, so to speak, of the demand would be provided. There are more customers, more orders to be got, there is abundantly more work to be given, the further we get our prices within the means of the people.

Another point. It unfortunately occurs that some branches of our trade have been attacked by that serious evil "the sweating system." That system may be defined as the employment of workmen by workmen for the purpose of "sweating" or belittling their wages, and pocketing the difference between what the employer is willing to pay and what the worker actually receives. By the adoption of the American or "team" system of manufacturing shoes, aided by the most modern machinery, that system, and with it the use of domestic workshops, comes to an end. As each man completes his own portion of the work at his machine, so the work must pass to the next machine operator. There is no place in the system for the "sweater." Nor is it possible for the new system, or any portion of it, to be carried on in a back garret; it is only in a capacious and thoroughly-equipped factory that it can be attempted successfully. At once, then, the "sweater" loses the power he has to-day of importing "greeners" into the trade to work for him at starvation wages. At once he loses the power he now unquestionably possesses, in more than one "shoe centre," of depressing wages by underbidding the legitimate workman, in order that he may secure an unlimited supply of work for those whom he terms his "hands." In the factory conducted on these lines each man "sweats" only for his own benefit, and all must do so equally, or thereabouts. There is under this system but small temptation to employ any but skilled operatives, so that one is spared the pitiable spectacle some would have us expect, namely, to see men who have taken pains to become proficient in a trade unable to find employment at it, owing to some person being taken in preference who can be got cheaply because of his want of knowledge. The shoe factory equipped with a full complement of the newest machines needs intelligent, well-informed, well-fed men, who, to use an Americanism, "will run a machine for all it is worth"—that is to say, who will be willing and able to utilise its power as an adjunct to production to the uttermost.

From what has now been demonstrated, it seems reasonably clear that no one has cause to hesitate at taking the further step in advance which, now in good time to prove useful, may later be found inevitable, and have to be taken under less advantageous conditions than exist to-day. The lessons that have been drawn from trade history, the interest of the workman, of his employer, and their common duty to the public, all point one way.

CO-OPERATIVE SOCIETIES,
TABLE (1).—GENERAL SUMMARY of RETURNS
(Compiled from Official

YEAR.	NUMBER OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1862	a454	g68	332	90,341	428,376	54,499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	b129,429	684,182	89,122	2,836,606	224,460
1865	101	182	403	b124,659	819,367	107,263	3,373,847	279,226
1866	163	240	441	b144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399
1872	141	113	935	330,550	2,969,573	371,541	13,012,120	936,715
1873	226	138	983	387,765	3,581,405	496,830	15,639,714	1,110,658
1874	130	232	1,031	412,733	3,905,093	587,342	16,374,053	1,228,038
1875	117	285	1,170	480,076	4,403,547	849,990	18,499,901	1,429,090
1876	82	177	1,167	508,067	5,141,390	919,772	19,921,054	1,743,980
1877	67	246	1,148	529,081	5,445,449	1,073,275	21,390,447	1,924,551
1878	52	121	1,185	560,993	5,647,443	1,145,717	21,402,219	1,837,660
1879	52	146	1,151	572,621	5,755,522	1,496,343	20,382,772	1,857,790
1880	69	100	1,183	604,063	6,232,093	1,341,290	23,248,314	c1,868,599
1881	66	..	1,240	643,617	6,940,173	1,483,583	24,945,063	1,981,109
1882	67	115	1,288	687,158	7,591,241	1,622,431	27,541,212	2,155,398
1883	55	170	1,291	729,957	7,921,356	1,577,086	29,336,028	2,434,996
1884	78	63	1,400	797,950	8,646,188	1,830,836	30,424,101	2,723,794
1885	84	50	1,441	850,659	9,211,259	1,945,834	31,305,910	2,988,690
1886	83	65	1,486	894,488	9,747,452	2,160,090	32,730,745	3,070,111
1887	87	145	1,516	967,828	10,344,216	2,253,576	34,483,771	3,190,309
*1888	..	..	..	....	....	....	....	....
Totals ..							£434,460,186	£36,219,981

a The Total Number Registered

b Reduced by 18,278 for 1864, 23,927 for 1865, and 30,921 for 1866, being the number of "Individual Members"

c Estimated on the basis of the returns made

d Includes Joint-

e The return states this sum to be "Investments other than in Trade," which may mean investments in the

g Estimated. * The Parliamentary Returns to

UNITED KINGDOM.

for each Year, from 1862 to 1887 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	d494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
479,130	1,383,063	318,477	382,846	6,696	93,601	1872
556,540	1,627,402	370,402	449,039	7,107	102,722	1873
594,455	1,781,053	418,301	522,081	7,949	116,829	1874
686,178	2,095,675	667,825	553,454	10,879	241,930	1875
1,279,856	2,664,042	....	....	....	....	1876
1,381,961	2,648,282	....	....	....	....	1877
1,494,607	2,609,729	....	....	....	....	1878
1,537,138	2,857,214	....	....	....	....	1879
1,429,160	2,880,076	e3,447,347	....	13,910	....	1880
....	3,053,333	....	....	13,825	....	1881
1,692,107	3,452,942	e4,281,264	....	14,778	....	1882
1,820,804	3,709,555	e4,497,718	....	16,788	....	1883
1,936,485	3,575,836	e4,550,890	....	19,154	....	1884
2,082,539	3,729,492	e5,433,120	....	20,712	....	1885
1,800,347	4,072,765	3,858,940	....	19,878	....	1886
1,960,374	4,360,836	4,491,483	....	21,380	....	1887
....	....	....	....	....	....	1888*

to the end of 1862.
returned by the Wholesale Society, and which were included in the returns from the Retail Societies.
to the Central Co-operative Board for 1881.
stock Companies.
Wholesale, Corn Mills, Joint-stock Companies, Building Departments, Banks, Mortgages, Loans, &c.
December 31st of this year are not yet issued.

CO-OPERATIVE SOCIETIES,
TABLE (2).—GENERAL SUMMARY of RETURNS
(Compiled from Official

YEAR.	NUMBER OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1862	a454	g68	332	90,341	428,376	54,499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	b129,429	684,182	89,122	2,836,606	224,460
1865	101	182	403	b124,659	819,367	107,263	3,373,847	279,226
1866	163	240	441	b144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399
1872	138	104	927	339,986	2,968,758	371,531	12,992,345	935,551
1873	225	135	973	387,301	3,579,962	496,740	15,623,553	1,109,795
1874	128	227	1,026	412,252	3,903,608	586,972	16,358,278	1,227,226
1875	116	283	1,163	479,284	4,793,909	844,620	18,484,382	1,427,365
876	82	170	1,165	507,857	5,140,219	919,762	19,909,699	1,742,501
1877	66	240	1,144	528,576	5,437,959	1,073,265	21,374,013	1,922,361
1878	52	119	1,181	560,703	5,645,883	1,145,707	21,385,646	1,836,371
1879	51	146	1,145	573,084	5,747,907	1,496,143	20,365,602	1,856,308
1880	67	100	1,177	603,541	6,224,271	1,341,190	23,231,677	c1,866,839
1881	62	..	1,230	642,783	6,937,284	1,483,583	24,926,005	1,979,576
1882	66	113	1,276	685,981	7,581,739	1,622,253	27,509,055	2,153,699
1883	55	165	1,282	728,905	7,912,216	1,576,845	29,303,441	2,432,621
1884	76	57	1,391	896,845	8,636,960	1,830,624	30,392,112	2,722,103
1885	84	47	1,431	849,616	9,202,138	1,945,508	31,273,156	2,986,155
1886	82	62	1,474	893,153	9,738,278	2,159,746	32,684,244	3,067,436
1887	84	140	1,504	966,403	10,333,069	2,252,672	34,437,879	3,187,902
*1888	..	..	..	....	....	....	....	....
						Totals..	£434,073,849	£36,192,302

a The Total Number Registered

b Reduced by 18,278 for 1864, 23,927 for 1865, and 30,921 for 1866, being the number of "Individual Members"

c Estimated on the basis of the returns made

d Includes Joint-

The return states this sum to be "Investments other than in Trade," which may mean investments in the

* The Parliamentary Returns to December 31st

GREAT BRITAIN.

for each Year, from 1862 to 1887 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	d494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
477,846	1,383,063	318,477	382,846	6,696	93,601	1872
555,766	1,627,402	370,402	449,039	7,107	102,722	1873
593,548	1,781,053	418,301	522,081	7,949	116,829	1874
685,118	2,094,325	667,825	553,454	10,879	241,930	1875
1,279,392	2,664,042	....	....	....	....	1876
1,381,285	2,647,309	....	....	....	....	1877
1,493,842	2,609,729	....	....	....	....	1878
1,536,282	2,857,214	....	....	....	....	1879
1,428,303	2,878,832	e3,429,935	17,407	13,910	....	1880
....	3,051,665	....	....	13,822	....	1881
1,689,823	3,450,481	e4,281,243	....	14,778	....	1882
1,818,880	3,706,978	e4,490,477	....	16,788	....	1883
1,933,297	3,572,226	4,543,388	....	19,154	....	1884
2,080,427	3,726,756	5,425,319	....	20,712	....	1885
1,797,696	4,068,831	3,858,451	....	19,878	....	1886
1,957,873	4,354,857	4,490,674	....	21,380	....	1887
....	....	....	....	....	....	1888*

to the end of 1862.

returned by the Wholesale Society, and which were included in the returns from the Retail Societies. to the Central Co-operative Board for 1881.

stock Companies.

Wholesale, Corn Mills, Joint-stock Companies, Building Departments, Banks, Mortgages, Loans, &c. of this year are not yet issued.

CO-OPERATIVE SOCIETIES,

TABLE (3).—GENERAL SUMMARY of RETURNS

(Compiled from Official

YEAR.	NUMBER OF SOCIETIES			Number of Members.	CAPITAL.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1862	454	68	332	90,341	428,376	54,499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	129,429	684,182	89,122	2,836,606	224,460
1865	101	182	403	124,659	819,367	107,263	3,373,847	279,226
1866	163	240	441	144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399
1872	113	66	749	301,157	2,786,965	344,509	11,397,225	809,237
1873	186	69	790	340,930	3,344,104	431,808	13,651,127	959,493
1874	113	177	810	357,821	3,653,582	498,052	14,295,762	1,072,139
1875	98	237	926	420,024	4,470,857	742,073	16,206,570	1,250,570
1876	72	113	937	444,547	4,825,642	774,809	17,619,247	1,541,384
1877	53	186	896	461,666	5,092,958	916,955	18,697,788	1,680,370
1878	48	65	963	490,584	5,264,855	965,499	18,719,081	1,583,925
1879	40	106	937	504,117	5,374,179	1,324,970	17,816,037	1,598,156
1880	53	62	953	526,686	5,806,545	1,124,795	20,129,217	1,600,000
1881	50	..	971	552,353	6,431,553	1,205,145	21,276,850	1,657,564
1882	51	82	1,012	593,262	7,058,025	1,293,595	23,607,809	1,814,375
1883	42	158	990	622,871	7,281,448	1,203,764	24,776,980	2,036,826
1884	64	48	1,079	672,780	7,879,686	1,359,007	25,600,250	2,237,210
1885	73	47	1,114	717,019	8,364,367	1,408,941	25,858,065	2,419,615
1886	67	61	1,141	751,117	8,793,068	1,551,989	26,747,174	2,476,651
1887	73	139	1,170	813,537	9,269,422	1,598,420	28,221,988	2,542,884
*1888	..	..	..	....	....	....	....	....
Totals ..							£378,443,932	£31,018,892

* The Parliamentary Returns to December 31st of this year are not yet issued.

ENGLAND AND WALES.

for each Year, from 1862 to 1887 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1 029,446	145,004	262,594	5,097	66,631	1871
419,567	1,219,092	300,712	380,043	6,461	79,292	1872
488,464	1,439,137	337,811	443,724	6,864	83,149	1873
517,445	1,572,264	386,640	510,057	7,486	98,732	1874
598,080	1,852,437	636,400	538,140	10,454	220,011	1875
1,137,053	2,377,380	....	....	....	....	1876
1,222,664	2,310,041	....	....	....	....	1877
1,315,364	2,286,795	....	....	....	....	1878
1,353,832	2,486,704	....	....	....	....	1879
1,285,875	2,512,039	†3,226,370	....	13,262	....	1880
....	2,585,443	....	....	13,314	....	1881
1,499,633	2,969,957	†3,919,455	....	14,070	....	1882
1,606,424	3,160,569	†4,113,995	....	15,903	....	1883
1,684,070	2,932,817	†4,118,751	....	18,062	....	1884
1,825,717	3,044,534	†4,811,819	....	19,374	....	1885
1,525,194	3,323,450	†3,475,319	....	18,440	....	1886
1,670,290	3,512,626	†4,112,807	....	19,707	....	1887
....	....	....	....	....	....	1888*

† "Investments at end of year"—the class not stated.

CO-OPERATIVE

TABLE (4).---GENERAL SUMMARY of RETURNS

(Compiled from Official

YEAR.	No. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.	
	Regis- tered.	Not Making Returns.	Making Returns.		Share.	Loan.
1872	25	38	178	38,829	£ 181,793	£ 27,022
1873	39	66	188	46,371	235,858	64,932
1874	15	50	216	54,431	250,026	88,920
1875	18	46	237	59,260	323,052	102,547
1876	10	57	228	63,310	314,577	144,953
1877	8	54	248	66,910	345,001	156,310
1878	4	54	218	70,119	381,028	180,208
1879	11	*40	208	68,967	373,728	171,173
1880	14	38	224	76,855	417,726	216,395
1881	12	9	259	90,430	505,731	278,438
1882	15	31	264	92,719	523,714	328,658
1883	13	7	292	106,034	630,768	373,081
1884	12	9	312	124,065	757,274	471,617
1885	11	..	317	132,597	837,771	536,567
1886	15	1	333	142,036	945,210	607,757
1887	11	1	334	152,866	1,063,647	654,252
†1888 .....	..	..	..	..	..	..
						Totals...£

* Not stated, but estimated at about 40.

† The Parliamentary Returns to December 31st of this year are not yet issued.

SOCIETIES, SCOTLAND.

for each Year, from 1872 to 1887 inclusive.

Sources, and Corrected.)

Sales.	Net Profit.	Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
				Industrial and Provident Societies and other than Trade	Joint-stock Companies.			
£	£	£	£	£	£	£	£	
1,595,120	126,314	58,279	163,971	17,765	2,803	235	14,309	..1872
1,972,426	150,302	67,302	188,265	32,591	5,315	243	19,573	..1873
2,062,516	155,087	76,103	208,789	31,661	12,024	463	18,097	..1874
2,277,812	176,795	87,038	241,888	31,425	15,314	425	21,919	..1875
2,290,452	201,117	142,339	286,662	..	..	..	..	..1876
2,676,225	241,991	158,621	337,268	..	..	..	..	..1877
2,666,565	252,446	178,478	322,934	..	..	..	..	..1878
2,549,565	258,152	182,450	370,510	..	..	..	..	..1879
3,102,460	266,839	142,428	366,793	203,565	17,407	648	..	..1880
3,649,155	322,012	..	466,222	..	..	508	..	..1881
3,901,246	339,324	190,190	480,524	†361,788	..	708	..	..1882
4,526,461	395,795	212,456	546,409	†376,482	..	885	..	..1883
4,791,862	484,893	249,227	639,409	†424,637	..	1,092	..	..1884
5,415,091	566,540	254,710	682,222	†613,500	..	1,338	..	..1885
5,937,070	590,785	272,502	745,381	†383,132	..	1,438	..	..1886
6,215,891	645,018	287,583	842,231	†377,867	..	1,673	..	..1887
..	..	..	..	..	..	..	..	..1888†
55,629,917	5,173,410							

† "Investments at end of year;" the class of investment is not stated.

CO-OPERATIVE SOCIETIES, IRELAND.

TABLE (5).—GENERAL SUMMARY OF RETURNS for each Year, from 1872 to 1887 inclusive.
(Compiled from Official Sources, and Corrected.)

YEAR.	NUMBER OF SOCIETIES.			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.	Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.
	Registered.	Not Making Returns.	Making Returns.		Share.	Loan.					Industrial and Provident Societies.	Joint-stock Companies.		
1872.....	3	9	8	564	£ 1,815	£ 10	£ 19,775	£ 1,164	£ 1,284	£ ..	£ ..	£ ..	£ ..	£ ..
1873.....	1	3	5	464	1,443	90	16,161	863	774	..	..	..	..	..
1874.....	2	5	5	481	1,485	370	15,775	812	907	..	..	..	..	..
1875.....	1	2	7	792	9,638	5,370	15,519	1,725	1,060	1,350	..	..	..	67
1876.....	..	7	2	210	1,171	10	11,355	1,479	464	..	..	..	..	..
1877.....	1	6	4	505	7,490	10	16,434	2,190	676	973	..	..	..	..
1878.....	..	2	4	290	1,560	10	16,573	1,289	765	..	..	..	..	15
1879.....	1	..	6	537	7,615	200	17,170	1,482	856	..	..	..	45	71
1880.....	2	..	6	522	7,822	100	16,637	1,760	857	1,244	..	..	..	..
1881.....	4	..	10	834	2,889	..	19,058	1,533	1,039	1,668	8	..	3	..
1882.....	1	2	12	1,177	9,502	178	32,157	1,699	2,284	2,461	+ 21	..	..	..
1883.....	..	5	9	1,052	9,140	241	32,587	2,375	1,924	2,577	+7,241	..	..	..
1884.....	2	6	9	1,105	9,228	212	31,989	1,691	3,188	3,610	+7,502	..	..	..
1885.....	..	3	10	1,043	9,121	326	32,754	2,535	2,112	2,736	+7,801	..	..	..
1886.....	1	3	12	1,335	9,174	344	46,501	2,675	2,651	3,934	..	..	..	..
1887.....	3	5	12	1,425	11,147	904	45,892	2,407	2,501	5,979	+809	..	..	..
*1888.....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
						Totals..£	386,337	£27,679						

* The Parliamentary Returns to December 31st of this year are not yet issued. + "Investments at end of year;" the class not stated.

CO-OPERATIVE SOCIETIES IN THE UNITED KINGDOM.

STATISTICS SHOWING THE POSITION AND PROGRESS OF THE
CO-OPERATIVE MOVEMENT FROM 1862 TO 1887.

THE foregoing tables are continued from the last year's Annual, with the figures for the year 1887 added. The Parliamentary Returns for 1888 are not yet issued.

Table No. 1, which relates to the whole of the societies in the United Kingdom, shows that at the end of 1887 there were 1,661 enrolled; of these 1,516 had furnished returns, whilst 145 had omitted to do so.

These 1,661 societies had a membership of 967,828 persons; their sales for the year were £34,483,771; they realised a net profit of £3,190,309, and granted £21,380 to educational purposes.

Compared with the figures for 1877, the foregoing results show very substantial increases, viz., 83 per cent in membership, 61 per cent in sales, and 66 per cent in profit.

The total sales for the twenty-five years 1862 to 1887 are £434,460,186, on which a net profit of £36,219,981 has been realised.

Table No. 2 relates to societies in Great Britain; No. 3 to England and Wales; No. 4 to Scotland; and No. 5 to Ireland.

From the last three tables we extract the following comparisons:—

CO-OPERATION IN ENGLAND AND WALES DURING 1877 AND 1887.

	1877.	1887.	Increase per cent.
Societies (making returns) ..No.	896 ..	1,170	30
Members	No. 461,666 ..	813,537	76
Capital (share and loan).....£	6,009,913 ..	10,867,842	80
Sales	£ 18,697,788 ..	28,221,988	50
Profits	£ 1,680,370 ..	2,542,884	51

CO-OPERATION IN SCOTLAND DURING 1877 AND 1887.

	1877.	1887.	Increase per cent.
Societies (making returns) ..No.	248 ..	334	35
Members	No. 66,910 ..	152,866	128
Capital (share and loan).....£	501,311 ..	1,717,899	242
Sales	£ 2,676,225 ..	6,215,891	132
Profits	£ 241,991 ..	645,018	166

CO-OPERATION IN IRELAND DURING 1877 AND 1887.

	1877.	1887.
Societies	No. 4	12
Members	No. 505	1,425
Capital (share and loan)	£ 7,500	12,051
Sales	£ 16,434	45,892
Profits	£ 2,190	2,407

CO-OPERATIVE SOCIETIES,

BIRD'S-EYE VIEW

TABLE (6), showing the Sales of all Societies which,

NAMES OF SOCIETIES.		COUNTIES.	1869	1870	1871
			£	£	£
1	Rochdale Equitable Pioneers..	Lancashire..	236,439	222,138	246,674
2	Rochdale Co-op. Corn Mill....	—	235,823	....	....
3	Co-operative Wholesale Society	—	507,217	677,734	758,764
4	Civil Service Supply Association	Middlesex ..	345,390	492,418	625,305
5	Sowerby Bridge Corn Mill....	Yorkshire ..	....	....	206,979
6	Halifax Industrial .....	—	....	....	....
7	Leeds Industrial and Corn Mill.	—	....	....	....
8	Oldham Industrial	Lancashire..	....	....	....
9	Bury District .....	—	....	....	....
10	Rochdale Cotton Manufact'ring	—	....	....	....
11	Halifax Corn Mill	Yorkshire ..	....	....	....
12	Oldham Star Corn Mill	Lancashire..	....	....	....
TOTALS.....		.....	1,324,869	1,392,290	1,837,722

NAMES OF SOCIETIES.		COUNTIES.	1879	1880	1881
			£	£	£
1	Rochdale Equitable Pioneers..	Lancashire..	270,070	283,655	272,141
2	Rochdale Co-op. Corn Mill....	—	270,337	301,836	299,672
3	Co-operative Wholesale Society	—	2,645,331	3,339,681	3,574,095
4	Civil Service Supply Association	Middlesex ..	1,474,923	1,420,619	1,488,507
5	Sowerby Bridge Corn Mill....	Yorkshire ..	447,301	565,194	589,929
6	Halifax Industrial .....	—	....	207,539	....
7	Leeds Industrial and Corn Mill.	—	360,017	412,225	432,811
8	Oldham Industrial	Lancashire..	261,813	303,012	310,387
9	Bury District	—	217,282	231,918	225,689
10	Rochdale Cotton Manufact'ring	—	....	....	....
11	Halifax Corn Mill	Yorkshire ..	....	....	....
12	Oldham Star Corn Mill	Lancashire..	....	....	....
13	Manchester Equitable.....	—	208,513	242,966	242,535
14	Bolton .....	—	....	....	219,657
15	Gateshead.....	Durham ....	....	....	200,261
16	Barnsley British	Yorkshire ..	....	....	....
17	Oldham Equitable	Lancashire..	....	....	....
18	Huddersfield.....	Yorkshire ..	....	....	....
19	Newcastle-upon-Tyne	Nrthmbrlnd.	....	....	....
20	Accrington and Church	Lancashire..	....	....	....
21	Bishop Auckland.....	Durham ....	....	....	....
22	Brighouse	Yorkshire ..	....	....	....
23	Bradford .....	—	....	....	....
24	Pendleton	Lancashire..	....	....	....
25	Burnley.....	—	....	....	....
TOTALS.....		.....	6,155,587	7,308,645	7,855,684

ENGLAND AND WALES.

OF SALES.

during the years 1869 to 1888, exceeded £200,000 a year.

1872	1873	1874	1875	1876	1877	1878	
£	£	£	£	£	£	£	
267,572	287,212	298,889	305,657	305,191	311,715	299,039	1
215,584	240,836	244,864	202,988	....	252,045	285,920	2
1,153,132	1,636,950	1,964,829	2,247,395	2,697,366	2,827,052	2,705,625	3
712,399	819,428	896,094	925,332	983,545	946,780	1,384,042	4
218,645	286,964	338,246	338,364	406,017	460,013	468,001	5
235,730	264,137	273,186	270,499	237,754	237,447	209,571	6
....	312,308	386,536	390,645	365,639	374,166	358,865	7
....	213,600	237,845	253,438	284,977	316,903	279,999	8
....	209,382	223,622	212,814	231,692	251,057	241,886	9
....	....	209,654	....	....	....	....	10
....	....	....	....	207,648	244,262	224,018	11
....	....	....	....	....	219,664	....	12
2,803,062	4,270,817	5,073,765	5,147,132	5,719,829	6,441,104	6,456,966	

1882	1883	1884	1885	1886	1887	1888	
£	£	£	£	£	£	£	
274,627	276,457	262,270	252,072	246,031	256,736	267,727	1
286,966	259,396	209,912	....	....	....	178,649	2
4,038,238	4,546,891	4,675,371	4,793,151	5,223,179	5,713,235	6,200,074	3
1,603,670	1,682,655	1,691,455	1,758,648	1,743,306	1,732,483	1,763,814	4
594,664	499,260	395,502	343,723	333,655	357,886	406,185	5
....	206,058	224,780	226,175	224,870	224,259	223,217	6
438,478	486,784	490,332	495,297	480,204	526,002	558,771	7
320,336	335,672	344,647	330,038	312,230	322,090	337,368	8
240,227	250,123	249,978	256,545	240,239	236,042	241,033	9
....	....	....	....	....	206,549	206,549	10
....	....	240,363	203,877	....	222,008	....	11
....	....	....	....	....	....	....	12
254,124	258,935	240,241	232,998	229,886	233,181	249,340	13
254,414	295,437	326,201	324,467	335,877	327,288	357,001	14
225,202	248,364	248,295	268,720	269,585	266,005	272,877	15
215,421	253,512	266,616	260,112	283,903	293,876	292,635	16
210,581	235,678	239,364	227,873	228,946	228,523	233,454	17
201,718	208,710	....	....	209,426	252,682	269,865	18
....	239,877	286,686	312,719	338,030	328,848	327,911	19
....	....	200,608	208,307	209,291	211,226	214,728	20
....	....	....	....	200,931	209,969	212,471	21
....	....	....	....	....	204,127	209,948	22
....	....	....	....	....	....	202,930	23
....	....	....	....	....	....	204,501	24
....	....	....	....	....	....	213,219	25
9,158,666	10,283,809	10,592,621	10,494,722	11,109,589	12,353,015	13,644,267	

CO-OPERATIVE SOCIETIES—ENGLAND AND WALES.

BIRD'S-EYE VIEW OF SALES.

TABLE (7), showing the SALES of all SOCIETIES which during the years 1885 to 1888 were over £100,000 and under £200,000 a year; also SALES of the same SOCIETIES for the year 1878.

No.	NAME OF SOCIETY.	COUNTY.	1878.	1885.	1886.	1887.	1888.
			£	£	£	£	£
1	Leigh	Lancashire ..	....	109,903	107,695	111,840	136,774
2	Failsworth .....	„ ..	....	111,469	104,499	104,840	110,387
3	Eccles	„ ..	134,156	114,814	120,839	130,986	149,594
4	Oldham Star Corn Mill.	„ ..	219,664	188,949	153,913	171,363	187,651
5	Pendleton .....	„ ..	....	114,297	134,255	176,461	(over)
6	Rochdale Manufact....	„ ..	....	187,380	190,101	(over)	(over)
7	„ Co-op. Corn Mill.	„ ..	....	192,633	166,873	149,548	(over)
8	Huddersfield	Yorkshire ..	....	181,736	(over)	(over)	(over)
9	Halifax Flour.....	„ ..	223,168	(over)	192,217	(over)	179,534
10	Keighley .....	„ ..	....	101,010	106,626	117,378	118,865
11	Brighouse .....	„ ..	....	178,360	188,355	(over)	(over)
12	Heckmondwike	„ ..	144,256	137,951	135,592	141,475	148,684
13	Bradford .....	„ ..	....	136,824	146,567	171,991	(over)
14	Dewsbury	„ ..	136,083	138,377	145,519	148,641	158,413
15	Todmorden	„ ..	79,930	102,336	101,672	113,193	118,460
16	Bishop Auckland	Durham	88,241	198,783	(over)	(over)	(over)
17	Crook	„	81,005	148,065	150,369	162,894	172,436
18	Blaydon	„	96,219	157,850	165,770	165,913	171,422
19	Chester-le-Street	„	83,698	130,235	148,521	162,071	162,830
20	Haswell	„	54,552	115,342	109,021	100,350	104,923
21	Cleator Moor	Cumberland..	105,039	106,213	109,734	122,847	147,735
22	Crewe Friendly	Cheshire	105,178	130,554	130,530	139,273	148,217
23	Leicester	Leicestershire	124,050	150,711	143,362	137,194	119,975
24	Plymouth	Devonshire ..	61,110	122,989	130,559	141,825	166,978
25	Derby	Derbyshire ..	....	110,828	109,127	114,195	124,520
26	Lincoln	Lincolnshire..	38,728	....	102,090	114,483	126,329
27	Burnley	Lancashire ..	....	....	125,215	170,876	(over)
28	Radcliffe & Pilkington.	„ ..	94,576	....	101,161	109,965	124,488
29	Batley	Yorkshire ..	72,147	....	102,795	109,957	114,788
30	Stratford	Essex	59,059	....	103,370	117,935	152,470
31	Gloucester	Gloucestersh.	56,674	....	110,867	118,037	122,931
32	Woolwich Royal Arsenal	Kent	24,667	....	....	105,038	118,929
33	Preston	Lancashire ..	47,775	....	....	101,078	104,457
34	Middlesborough	Yorkshire ..	40,849	....	....	100,137	104,526
35	Annfield Plain	Durham	18,950	....	....	....	104,242
36	Windhill	Yorkshire ..	49,391	....	....	....	108,585
37	Over Darwen Indus...	Lancashire ..	92,460	....	....	....	106,488
			2,331,625	3,367,609	3,837,214	3,831,784	3,915,631

CO-OPERATIVE SOCIETIES IN ENGLAND AND WALES WITH AN ANNUAL TRADE OF OVER £200,000.

(See Table 6, pages 398-99.)

THE number of societies coming under this head is now twenty-three, of which twelve are in Lancashire, seven in Yorkshire, two in Durham, and one each in Middlesex and Northumberland.

The combined sales of these twenty-three societies amount to £13,644,267, being 3·60 per cent of the entire sales of societies in England and Wales. The Wholesale Society comes first with a business of £6,200,074, and is followed by the Civil Service Supply, with sales amounting to £1,763,814; next come Leeds Society and Corn Mill, Sowerby Bridge Corn Mill, Bolton, Oldham Industrial, and Newcastle-on-Tyne Societies, all of whose sales considerably exceed £300,000. The sales of the remaining sixteen societies are under that sum.

CO-OPERATIVE SOCIETIES IN ENGLAND AND WALES WITH AN ANNUAL TRADE OF BETWEEN £100,000 AND £200,000.

(See Table 7, page 400.)

THREE fresh societies make their appearance in table 7 this year, viz., Annfield Plain, with a trade of £104,242; Windhill, £108,585; Over Darwen Industrial, £106,488; whilst Bradford, Pendleton, and Burnley, have been transferred to table 6.

Of the twenty-nine societies coming under this head for 1888, Lancashire furnishes seven, Yorkshire eight, Durham five, and Cumberland, Cheshire, Leicestershire, Devonshire, Derbyshire, Lincolnshire, Essex, Gloucestershire, Kent, one each. Their total sales are £3,915,631, or over 1·03 per cent of the total sales of societies in England and Wales.

TECHNICAL INSTRUCTION ACT, 1889.

CHAPTER 76.

AN ACT TO FACILITATE THE PROVISION OF TECHNICAL INSTRUCTION,
AUGUST 30TH, 1889.

POWER FOR LOCAL AUTHORITY TO SUPPLY OR AID THE SUPPLY OF TECHNICAL INSTRUCTION.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lord's Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. (1) A local authority may from time to time out of the local rate supply or aid the supply of technical or manual instruction, to such extent and on such terms as the authority think expedient, subject to the following restrictions, namely :—

- (a) The local authority shall not out of the local rate supply or aid the supply of technical or manual instruction to scholars receiving instruction at an elementary school in the obligatory or standard subjects prescribed by the minutes of the Education Department for the time being in force ;
- (b) It shall not be required, as a condition of any scholar being admitted into or continuing in any school aided out of the local rate, and receiving technical or manual instruction under this Act that he shall attend at or abstain from attending any Sunday school or any place of religious worship, or that he shall attend any religious observance or any instruction in religious subjects in the school or elsewhere : Provided that in any school, the erection of which has been aided under this Act, it shall not be required, as a condition of any scholar being admitted into or continuing in such school, that he shall attend at or abstain from attending any Sunday school or any place of religious worship, or that he shall attend any religious observance or any instruction in religious subjects in the school or elsewhere ;
- (c) No religious catechism or religious formulary, which is distinctive of any particular denomination, shall be taught at any school aided out of the local rate, to a scholar attending only for the purposes of technical or manual instruction under this Act, and the times for prayer or religious worship, or for any lesson or series of lessons on a religious subject, shall be conveniently arranged for the purpose of allowing the withdrawal of such scholar therefrom ;
- (d) A local authority may, on the request of the school board for its district or any part of its district, or of any other managers of a school or institution within its district for the time being in receipt of aid from the Department of Science and Art, make, out of any local rate raised in pursuance of this Act, to such extent as may be reasonably sufficient, having regard to the requirements of the district, but subject to the conditions and restrictions contained in

TECHNICAL INSTRUCTION ACT.

this section, provision in aid of the technical and manual instruction for the time being supplied in schools or institutions within its district, and shall distribute the provision so made in proportion to the nature and amount of efficient technical or manual instruction supplied by those schools or institutions respectively ;

(e) Where such other managers of a school or institution receive aid from a local authority in pursuance of this section, the local authority shall, for the purposes of this Act, be represented on the governing body of the school or institution in such proportion as will, as nearly as may be, correspond to the proportion which the aid given by the local authority bears to the contribution made from all sources other than the local rate and money provided by Parliament to the cost of the technical or manual instruction given in the school or institution aided ;

(f) If any question arises as to the sufficiency of the provision made under this section, or as to the qualification of any school or institution to participate in any such provision, or as to the amount to be allotted to each school or institution, or as to the extent to which, or mode in which, the local authority is to be represented on the governing body of any such school or institution, the question shall be determined by the Department of Science and Art : Provided that no such provision, out of any rate raised in pursuance of this Act, shall be made in aid of technical or manual instruction in any school conducted for private profit ; and

(g) The amount of rate to be raised in any one year by a local authority for the purposes of this Act shall not exceed the sum of one penny in the pound.

(2) A local authority may for the purposes of this Act appoint a committee consisting either wholly or partly of members of the local authority, and may delegate to any such committee any powers exercisable by the authority under this Act, except the power of raising a rate or borrowing money.

(3) Nothing in this Act shall be construed so as to interfere with any existing powers of school boards with respect to the provision of technical and manual instruction.

PROVISION FOR ENTRANCE EXAMINATION.

2. It shall be competent for any school board or local authority, should they think fit, to institute an entrance examination for persons desirous of attending technical schools or classes under their management or to which they contribute.

PARLIAMENTARY GRANTS IN AID OF TECHNICAL INSTRUCTION.

3. The conditions on which parliamentary grants may be made in aid of technical or manual instruction shall be those contained in the minutes of the Department of Science and Art in force for the time being.

TECHNICAL INSTRUCTION ACT.

PROVISIONS AS TO LOCAL AUTHORITIES.

4. (1) For the purposes of this Act the expression "local authority" shall mean the council of any county or borough, and any urban sanitary authority within the meaning of the Public Health Acts.

(2) The local rate for the purposes of this Act shall be—

- (a) In the case of a county council, the county fund;
- (b) In the case of a borough council, the borough fund or borough rate;
- (c) In the case of an urban sanitary authority not being a borough council, the district fund and general district rate, or other fund or rate applicable to the general purposes of the Public Health Acts;

(3) A county council may charge any expenses incurred by them under this Act on any part of their county for the requirements of which such expenses have been incurred.

(4) A local authority may borrow for the purposes of this Act—

- (a) In the case of a county council, in manner provided by the Local Government Act, 1888 (51 & 52 Vict. c. 41):
- (b) In the case of a borough council, as if the purposes of this Act were purposes for which they are authorised by section one hundred and six of the Municipal Corporations Act, 1882 (45 & 46 Vict. c. 50), to borrow:
- (c) In the case of an urban sanitary authority not being a borough council, as if the purposes of this Act were purposes for which they are authorised to borrow under the Public Health Acts.

AUDIT OF ACCOUNTS OF AIDED SCHOOLS.

5. Where the managers of a school or institution receive aid from a local authority in pursuance of this Act, they shall render to the local authority such accounts relating to the application of the money granted in aid, and those accounts shall be verified and audited in such manner as the local authority may require, and the managers shall be personally liable to refund to the local authority any money granted under this Act, and not shown to be properly applied for the purposes for which it was granted.

AUDIT OF ACCOUNTS OF URBAN SANITARY AUTHORITY.

6. The accounts of the receipts and expenditure of an urban sanitary authority under this Act shall be audited in like manner and with the like incidents and consequences, as the accounts of their receipts and expenditure under the Public Health Act, 1875.

TECHNICAL INSTRUCTION ACT.

APPLICATION OF THE ACT TO IRELAND.

7. In the application of this Act to Ireland—

- (1) The expression of “local authority” shall mean the urban or rural sanitary authority, as the case may be, within the meaning of the Public Health (Ireland) Act, 1878 (41 & 42 Vict. c. 52).
- (2) The local rate for the purposes of this Act shall be—
 - (a) in the case of an urban sanitary authority, the rate or fund applicable to the expenses incurred or payable by such authority in the execution of the Public Health (Ireland) Act, 1878, under the provisions of the said Act:—
 - (b) in the case of a rural sanitary authority, the rate or rates out of which special expenses incurred in respect of any contributory place or places are payable under the provisions of the said Act.
- (3) A local authority may borrow for the purposes of this Act as if the purposes of this Act were purposes for which the sanitary authority are authorised to borrow under the Public Health (Ireland) Act, 1878.
4. Any reference to the Public Health Act, 1875, shall be construed as a reference to the Public Health (Ireland) Act, 1878.

MEANING OF TECHNICAL AND MANUAL INSTRUCTION.

8. In this Act—

The expression “technical instruction” shall mean instruction in the principles of science and art applicable to industries, and in the application of special branches of science and art to specific industries or employments. It shall not include teaching the practice of any trade or industry or employment, but, save as aforesaid, shall include instruction in the branches of science and art with respect to which grants are for the time being made by the Department of Science and Art, and any other form of instruction (including modern languages and commercial and agricultural subjects), which may for the time being be sanctioned by that Department by a minute laid before Parliament and made on the representation of a local authority that such a form of instruction is required by the circumstances of its district.

The expression “manual instruction” shall mean instruction in the use of tools, processes of agriculture, and modelling in clay, wood, or other material.

EXTENT OF ACT.

9. This Act shall not extend to Scotland.

SHORT TITLE.

10. This Act may be cited as the Technical Instruction Act, 1889.

IMPORT DUTIES IN THE UNITED KINGDOM.

NOTE.—In this Table subdivisions of Articles of a similar nature, and subject to the same Rate of Duty, are classed under one head.

TABLE showing the several ARTICLES subject to IMPORT DUTIES in the UNITED KINGDOM, and the RATE of DUTY levied upon each ARTICLE distinguishing the DUTIES as ORDINARY IMPORT DUTIES and those levied to countervail EXCISE and other INLAND REVENUE upon BRITISH PRODUCTIONS, according to the TARIFF in operation at 16th August, 1889.

ARTICLES.		Rates of Duty.		
ORDINARY IMPORT DUTIES.		£	s.	d.
Cocoa	per lb.	0	0	1
Husks and Shells	per cwt.	0	2	0
Cocoa or Chocolate, ground, prepared or in any way manufactured	per lb.	0	0	2
COFFEE, raw	per cwt.	0	14	0
Kiln-dried, roasted, or ground	per lb.	0	0	2
Coffee and chicory, mixed	„	0	0	2
CHICORY —				
Raw or kiln-dried	per cwt.	0	13	3
Roasted or ground	per lb.	0	0	2
FRUIT:—				
Currants, Figs and Fig Cake, Plums, Prunes, and Raisins	per cwt.	0	7	0
TEA	per lb.	0	0	6
TOBACCO:—				
Unmanufactured, Stemmed, or Unstemmed:—				
Containing in every 100lbs. { 10lbs. or more of moisture.	„	0	3	2
weight thereof { less than 10lbs. of moisture.	„	0	3	6
TOBACCO—Manufactured:—				
Cigars	„	0	5	0
Cavendish or Negrohead	„	0	4	6
Snuff containing in every { more than 13lbs. of moisture..	„	0	3	9
100lbs. weight thereof { not more than 13lbs. of moisture	„	0	4	6
Other Manufactured Tobacco, and Cavendish or Negrohead Manufactured in Bond from Unmanufactured Tobacco	„	0	4	0

IMPORT DUTIES IN THE UNITED KINGDOM.

ARTICLES.		Rates of Duty.		
		£	s.	d.
*WINE :—				
Not exceeding 30 degrees of Proof Spirit	per gallon	0	1	0
Exceeding 30 degrees but not exceeding 42 degrees of Proof Spirit	„	0	2	6
And for every degree or part of a degree beyond the highest above charged, an additional duty	„	0	0	3
Degree not to include fractions of next higher degree.				
Wine includes lees of Wine.				
Additional duty on Sparkling Wine Imported in Bottle—				
Not exceeding the proved market value of 15s. per gallon	„	0	1	0
Exceeding the proved market value of 15s. per gallon ..	„	0	2	6
Beer and Ale, the worts of which were, before fermentation, of a specific gravity of 1,057 degrees	per barrel of 36 gal. }	0	6	6
And so on in proportion for any difference in gravity.		And so in proportion for any difference in gravity.		
BEER, MUM, AND SPRUCE :—				
The worts of which were, before fermentation, of a specific gravity—				
Not exceeding 1,215 degrees	„	1	6	0
Exceeding 1,215 degrees	„	1	10	6
IMPORT DUTIES TO COUNTERVAIL EXCISE DUTY UPON BRITISH SPIRITS.				
SPIRITS AND STRONG WATERS :—				
Rum, Brandy, Geneva, and Unenumerated Spirits	per proof gallon }	0	10	4
Perfumed Spirits and Cologne Water	per gallon	0	16	6
Liquers, Cordials, or other preparations containing Spirits, in Bottle, not tested for strength.....	„	0	14	0
Chloroform	per lb.	0	3	0
Chloral Hydrate	„	0	1	3
Collodion	per gallon	1	4	0
Ether, Acetic.....	per lb.	0	1	9
Ether, Sulphuric	per gallon	1	5	0
Ethyl, Iodide of	„	0	13	0
Soap, Transparent, in the manufacture of which Spirit has been used	per lb.	0	0	3
Varnish containing Alcohol—See Spirit Duties.				
IMPORT DUTIES TO COUNTERVAIL STAMP DUTIES ON BRITISH MADE ARTICLES.				
CARDS, Playing	per doz. packs }	0	3	9
PLATE, Gold	per oz. Troy	0	17	0
„ Silver	„	0	1	6

* The total number of articles and subdivisions of articles in the English Tariff of Import Duties was 53 in May, 1875, as compared with 397 in 1859, and 1,046 in 1840. No Export Duties are levied in the United Kingdom.

INCOME TAX RATES FROM ITS FIRST IMPOSITION IN 1842 TO THE PRESENT TIME.

From and to April 5th.	Income free under.	On £100 to £150.	On £100 and upw'ds.	Chancellor of the Exchequer.	Premier.
	£	Rate in the £			
1842 to 1846	150	—	7d.	Henry Goulburn.	Sir Robert Peel.
1846 „ 1852	Do.	—	7d.	Sir Charles Wood.	Lord John Russell.
1852 „ 1853	Do.	—	7d.	Benjamin Disraeli.	Earl of Derby.
1853 „ 1854	100	5d.	7d.	William E. Gladstone.	Earl of Aberdeen.
1854 „ 1855	Do.	10d.	1s. 2d.	Do.	Do.
1855 „ 1857	Do.	11½d.	1s. 4d.	Sir G. Cornewall Lewis.	Viscount Palmerston.
1857 „ 1858	Do.	5d.	7d.	Do.	Do.
1858 „ 1859	Do.	5d.	5d.	Do.	Do.
1859 „ 1860	Do.	6½d.	9d.	Benjamin Disraeli.	Earl of Derby.
1860 „ 1861	Do.	7d.	10d.	William E. Gladstone.	Viscount Palmerston.
1861 „ 1863	*100	6d.	9d.	Do.	Do.
1863 „ 1864	Do.		7d.	Do.	Do.
1864 „ 1865	Do.		6d.	Do.	Do.
1865 „ 1866	Do.		4d.	Do.	Do.
1866 „ 1867	Do.		4d.	Do.	Earl Russell.
1867 „ 1868	Do.		5d.	Benjamin Disraeli.	Earl of Derby.
1868 „ 1869	Do.		6d.	George Ward Hunt.	Benjamin Disraeli.
1869 „ 1870	Do.		5d.	Robert Lowe.	William E. Gladstone.
1870 „ 1871	Do.		4d.	Do.	Do.
1871 „ 1872	Do.		6d.	Do.	Do.
1872 „ 1873	Do.		4d.	Do.	Do.
1873 „ 1874	Do.		3d.	Do.	Do.
1874 „ 1876	Do.		2d.	Sir Stafford Northcote.	Benjamin Disraeli.
1876 „ 1878	†150		3d.	Do.	Earl of Beaconsfield.
1878 „ 1880	Do.		5d.	Do.	Do.
1880 „ 1881	Do.		6d.	William E. Gladstone.	William E. Gladstone.
1881 „ 1882	Do.		5d.	Do.	Do.
1882 „ 1883	Do.		6½d.	Do.	Do.
1883 „ 1884	Do.		5d.	Hugh C. E. Childers.	Do.
1884 „ 1885	Do.		6d.	Do.	Do.
1885 „ 1886	Do.		8d.	Sir M. Hicks-Beach.	Marquis of Salisbury.
1886 „ } 1887	{ Do.		8d.	Sir William Harcourt.	William E. Gladstone.
1886 „ }	{ Do.		8d.	Ld. Randolph Churchill.	Marquis of Salisbury.
1887 „ 1888	Do.		7d.	G. J. Goschen.	Do.
1888 „ 1889	Do.		6d.	Do.	Do.
1889 „ 1890	Do.		6d.	Do.	Do.

TOTAL ANNUAL VALUE OF PROPERTY AND INCOME ASSESSED, 1875—88.

Year.	England.	Scotland.	Ireland.	United Kingdom.	Year.
1875	£481,774,580	£53,934,528	£35,347,059	£571,056,167	1875
1877	480,425,213	54,441,576	35,464,600	570,331,389	1877
1878	486,698,836	55,712,709	35,929,649	578,294,971	1878
1879	485,939,056	55,897,204	36,210,037	578,046,297	1879
1880	485,676,370	55,079,954	36,140,577	576,896,901	1880
1881	493,583,819	55,530,028	36,110,043	585,223,890	1881
1882	507,644,153	57,607,470	36,199,354	601,450,977	1882
1883	516,948,272	59,406,708	36,481,078	612,836,058	1883
1884	530,538,379	61,117,685	36,854,135	628,510,199	1884
1885	533,429,560	61,125,422	36,912,150	631,467,132	1885
1886	533,038,774	60,057,933	36,758,915	629,855,622	1886
1887	535,040,455	57,910,114	36,447,393	629,397,962	1887
1888	542,450,177	57,145,262	36,559,254	636,154,693	1888

* Differential rate upon scale of incomes abolished. Incomes under £100 are exempt; and incomes of £100 and under £199 per annum have an abatement from the assessment of £60:—
† thus, £100 pays on £40; £160 upon £100; £199 upon £139; but £200 pays on £200.

† Under £150 exempt; if under £400 the tax is not chargeable upon the first £120.

AN ACCOUNT OF THE PUBLIC INCOME AND EXPENDITURE OF THE UNITED KINGDOM FOR THE YEAR

ENDING MARCH 31st, 1889;

DISTINGUISHING THE SEVERAL AMOUNTS RAISED BY TAXATION AND THOSE RECEIVED FROM OTHER SOURCES OF REVENUE.

INCOME.		EXPENDITURE.	
TAXATION:—	£	PUBLIC DEBT:—	£
Customs.....	20,067,000	Interest and other Charges	21,231,736
Excise	25,600,000	Redemption of Debt	4,992,858
Land Tax and House Duty	2,960,000		
Property and Income Tax	12,700,000	Conversion of Debt	26,224,594
Stamps	12,270,000	Army	2,009,958
		Navy	15,957,737
		Post-office	12,999,895
SERVICES UNDERTAKEN BY THE CROWN:—		Telegraphs	5,667,849
Postal.....	9,100,000	Packet Service	1,965,000
Telegraphs	2,080,000		637,502
Miscellaneous	421,537		
		CIVIL SERVICES—VARIOUS PAYMENTS:—	8,270,351
CIVIL SERVICES—VARIOUS RECEIPTS:—		Civil Departments	19,502,973
Civil Departments, &c.	1,300,589	Customs	926,989
Fee and Patent Stamps	796,973	Inland Revenue	1,791,333
Customs	45,199		
Inland Revenue	38,529		22,221,295
MISCELLANEOUS:—			
Interest on Advances, &c.	240,957		
Crown Lands—Net Rents	430,000		
Profits from Bank of England	160,109		
Profit from Savings Banks.....	60,000		
Indian Revenue, on account of Army..	150,000		
Various Receipts	51,919		
		Excess of Income over Expenditure	788,982
	1,092,985		
	<u>£88,472,812</u>		<u>£88,472,812</u>

AVERAGE PRICE PER £100 of the THREE PER CENT CONSOLIDATED STOCK of the PUBLIC FUNDS of the UNITED KINGDOM, in EACH MONTH in EACH YEAR from 1874 to 1888, and of the NEW TWO-AND-THREE QUARTER PER CENT CONSOLIDATED STOCK MONTHLY from MARCH to DECEMBER, 1888.

MONTHS.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	New $2\frac{3}{4}$ per cent Consolidated Stock, 1888.
January...	£ 92 $\frac{1}{8}$	£ 92 $\frac{3}{8}$	£ 93 $\frac{7}{8}$	£ 95 $\frac{1}{4}$	£ 95 $\frac{3}{16}$	£ 95 $\frac{3}{4}$	£ 97 $\frac{3}{4}$	£ 98 $\frac{5}{8}$	£ 99 $\frac{1}{16}$	£ 101 $\frac{1}{2}$	£ 101 $\frac{1}{2}$	£ 99 $\frac{3}{4}$	£ 99 $\frac{1}{2}$	£ 100 $\frac{3}{4}$	£ 102 $\frac{1}{2}$	..
February...	92 $\frac{1}{8}$	92 $\frac{1}{8}$	94 $\frac{3}{16}$	95 $\frac{1}{8}$	95 $\frac{9}{16}$	96 $\frac{1}{4}$	98 $\frac{5}{8}$	98 $\frac{1}{2}$	99 $\frac{3}{8}$	102 $\frac{1}{4}$	101 $\frac{1}{2}$	99 $\frac{1}{4}$	100 $\frac{1}{2}$	100 $\frac{3}{4}$	102 $\frac{1}{2}$	..
March.....	92	93	94 $\frac{3}{16}$	96 $\frac{7}{16}$	95 $\frac{1}{4}$	96 $\frac{3}{4}$	97 $\frac{3}{8}$	99 $\frac{3}{4}$	100 $\frac{3}{8}$	102 $\frac{1}{8}$	101 $\frac{9}{16}$	97 $\frac{3}{8}$	100 $\frac{7}{16}$	101 $\frac{1}{8}$	101 $\frac{1}{4}$	100 $\frac{5}{8}$
April	92 $\frac{1}{2}$	93 $\frac{1}{4}$	94 $\frac{1}{8}$	95 $\frac{3}{8}$	94 $\frac{1}{8}$	98 $\frac{1}{8}$	98 $\frac{5}{8}$	100 $\frac{1}{16}$	101 $\frac{5}{8}$	102 $\frac{3}{8}$	102 $\frac{1}{2}$	96 $\frac{1}{4}$	100 $\frac{3}{8}$	102 $\frac{3}{8}$	101	100 $\frac{1}{16}$
May.....	93 $\frac{1}{4}$	94	96	94 $\frac{1}{4}$	96 $\frac{3}{16}$	98 $\frac{3}{4}$	99 $\frac{1}{4}$	102 $\frac{5}{16}$	102	101 $\frac{5}{8}$	101 $\frac{1}{2}$	99 $\frac{1}{4}$	101 $\frac{1}{2}$	103 $\frac{1}{8}$	101 $\frac{1}{2}$	99 $\frac{1}{4}$
June	92 $\frac{5}{8}$	93	94 $\frac{1}{4}$	94 $\frac{1}{2}$	95 $\frac{3}{8}$	97 $\frac{1}{4}$	98 $\frac{3}{8}$	100 $\frac{3}{8}$	100 $\frac{1}{4}$	100 $\frac{1}{2}$	100 $\frac{1}{16}$	99 $\frac{3}{4}$	100 $\frac{9}{16}$	101 $\frac{5}{8}$	100 $\frac{1}{2}$	99 $\frac{9}{16}$
July.....	92 $\frac{5}{8}$	94 $\frac{1}{4}$	95 $\frac{1}{4}$	94 $\frac{1}{2}$	95 $\frac{1}{8}$	97 $\frac{3}{8}$	98 $\frac{3}{8}$	101 $\frac{1}{8}$	99 $\frac{1}{8}$	99 $\frac{1}{8}$	100 $\frac{1}{8}$	99 $\frac{3}{8}$	101 $\frac{3}{16}$	101 $\frac{3}{8}$	100 $\frac{1}{2}$	99 $\frac{9}{16}$
August	92 $\frac{1}{2}$	94 $\frac{3}{4}$	96 $\frac{7}{16}$	95 $\frac{1}{8}$	94 $\frac{1}{8}$	97 $\frac{3}{4}$	97 $\frac{1}{2}$	100 $\frac{1}{4}$	99 $\frac{3}{4}$	99 $\frac{7}{8}$	100 $\frac{3}{8}$	100	101 $\frac{1}{16}$	101 $\frac{1}{2}$	100 $\frac{1}{4}$	99 $\frac{3}{8}$
September...	92 $\frac{5}{8}$	94 $\frac{3}{8}$	95 $\frac{3}{8}$	95 $\frac{1}{2}$	94 $\frac{1}{8}$	97 $\frac{3}{4}$	97 $\frac{3}{4}$	99 $\frac{1}{8}$	99 $\frac{3}{8}$	100 $\frac{5}{8}$	101 $\frac{1}{8}$	100 $\frac{1}{8}$	100 $\frac{9}{16}$	101 $\frac{3}{16}$	100 $\frac{3}{8}$	98
October.....	92 $\frac{3}{4}$	94 $\frac{3}{16}$	95 $\frac{7}{16}$	95 $\frac{3}{4}$	94 $\frac{1}{4}$	98	98 $\frac{9}{16}$	98 $\frac{1}{2}$	101 $\frac{3}{16}$	101 $\frac{1}{4}$	100 $\frac{9}{16}$	100 $\frac{3}{8}$	100 $\frac{1}{4}$	102 $\frac{3}{8}$	100 $\frac{9}{16}$	97 $\frac{1}{4}$
November...	93 $\frac{1}{8}$	94 $\frac{5}{8}$	95 $\frac{3}{4}$	96 $\frac{1}{16}$	95 $\frac{1}{16}$	98 $\frac{1}{4}$	99 $\frac{1}{2}$	100 $\frac{1}{4}$	102 $\frac{1}{16}$	101 $\frac{1}{16}$	100 $\frac{1}{2}$	100 $\frac{1}{2}$	101 $\frac{1}{8}$	103 $\frac{1}{8}$	101	97
December...	91 $\frac{5}{8}$	93 $\frac{7}{8}$	94	95 $\frac{3}{16}$	94 $\frac{3}{8}$	97 $\frac{3}{8}$	98 $\frac{3}{4}$	99 $\frac{5}{16}$	100 $\frac{1}{16}$	100 $\frac{1}{2}$	99 $\frac{1}{4}$	100	100 $\frac{1}{4}$	101 $\frac{7}{16}$	99 $\frac{3}{8}$	96 $\frac{7}{16}$
Average for the Year..}	92 $\frac{1}{2}$	93 $\frac{3}{4}$	95	95 $\frac{3}{8}$	95 $\frac{3}{16}$	97 $\frac{1}{2}$	98 $\frac{3}{8}$	100	100 $\frac{1}{2}$	101 $\frac{3}{16}$	101	99 $\frac{3}{8}$	100 $\frac{1}{4}$	101 $\frac{1}{8}$	101	..

AVERAGE MINIMUM RATE PER CENT OF DISCOUNT CHARGED by the BANK of ENGLAND, in EACH MONTH in EACH

YEAR from 1874 to 1888.

MONTHS.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	MONTHS.
January....	3 $\frac{7}{8}$	4 $\frac{1}{2}$	4 $\frac{5}{8}$	2	3 $\frac{1}{4}$	4 $\frac{1}{2}$	3	3 $\frac{5}{16}$	5 $\frac{1}{16}$	4 $\frac{3}{4}$	3	5	3 $\frac{3}{8}$	5	3 $\frac{2}{8}$	January.
February...	3 $\frac{1}{2}$	3 $\frac{1}{8}$	4	2	2	3	3	3 $\frac{1}{4}$	5 $\frac{13}{16}$	3 $\frac{3}{4}$	3 $\frac{1}{2}$	5	2 $\frac{4}{7}$	4	2 $\frac{2}{8}$	February.
March.....	3 $\frac{1}{2}$	3 $\frac{1}{2}$	3 $\frac{7}{8}$	2	2 $\frac{1}{8}$	2 $\frac{3}{8}$	3	3	4	3	3 $\frac{6}{17}$	3 $\frac{5}{8}$	2	3 $\frac{1}{2}$	2 $\frac{1}{8}$	March.
April	3 $\frac{1}{2}$	3 $\frac{1}{2}$	2 $\frac{7}{8}$	2	3	2 $\frac{1}{8}$	3	3	3	3	2 $\frac{1}{2}$	3 $\frac{1}{2}$	2	2 $\frac{2}{3}$	2	April.
May.....	4	3 $\frac{1}{2}$	2	2 $\frac{7}{8}$	3	2	3	2 $\frac{1}{2}$	3	3 $\frac{11}{16}$	2 $\frac{1}{2}$	2 $\frac{23}{31}$	2 $\frac{1}{5}$	2	2 $\frac{3}{8}$	May.
June.....	2	3 $\frac{1}{2}$	2	3	2 $\frac{1}{2}$	2	2 $\frac{2}{4}$	2 $\frac{1}{2}$	3	4	2 $\frac{1}{3}$	2	2 $\frac{2}{8}$	2	2 $\frac{2}{8}$	June.
July	3	3	2	2 $\frac{1}{4}$	3 $\frac{1}{2}$	2	2 $\frac{1}{2}$	2 $\frac{1}{2}$	3	4	2	2	2 $\frac{1}{2}$	2	2 $\frac{1}{2}$	July.
August.....	3 $\frac{5}{8}$	2 $\frac{1}{4}$	2	2 $\frac{1}{8}$	4 $\frac{5}{8}$	2	2 $\frac{1}{2}$	2 $\frac{15}{16}$	3 $\frac{13}{16}$	4	2	2	2 $\frac{3}{8}$	2 $\frac{4}{5}$	2 $\frac{1}{5}$	August.
September..	3	2	2	3	5	2	2 $\frac{1}{2}$	4	4 $\frac{7}{16}$	3 $\frac{13}{16}$	2	2	3 $\frac{1}{2}$	4	3 $\frac{3}{8}$	September.
October.....	3 $\frac{1}{2}$	3 $\frac{1}{8}$	2	4 $\frac{1}{2}$	5 $\frac{1}{2}$	2	2 $\frac{1}{2}$	3 $\frac{3}{16}$	5	3	2 $\frac{5}{8}$	2	3 $\frac{3}{8}$	4	5	October.
November..	4 $\frac{1}{2}$	3 $\frac{1}{2}$	2	4 $\frac{7}{8}$	5 $\frac{5}{8}$	2 $\frac{7}{8}$	2 $\frac{1}{2}$	5	5	3	4 $\frac{5}{8}$	2 $\frac{18}{30}$	4	4	5	November.
December..	6	3	2	4	5	3	2 $\frac{7}{8}$	5	5	3	5	3 $\frac{15}{31}$	4 $\frac{1}{2}$	4	5	December.
Average for the Year..	3 $\frac{3}{4}$	3 $\frac{1}{4}$	2 $\frac{5}{8}$	2 $\frac{7}{8}$	3 $\frac{3}{4}$	2 $\frac{3}{8}$	2 $\frac{3}{4}$	3 $\frac{1}{2}$	4 $\frac{1}{8}$	3 $\frac{9}{16}$	2 $\frac{19}{20}$	3	3	3 $\frac{1}{3}$	3 $\frac{1}{3}$	{ Average for the Year. }

ARRANGEMENT OF SECTIONS.

PART I.

WEIGHTS AND MEASURES.

Section.

1. Verification of weighing instruments.
2. Local verification of metric weights and measures.
3. Amendment of 41 and 42 Vict. c. 49, s. 25 as to unjust weights and measures.
4. Liability to imprisonment in cases of fraud.
5. Repeal of 41 and 42 Vict. c. 49, ss. 16, 46.
6. New denominations of standards.
7. Working standards.
8. Power for Board of Trade to take fees.
9. General regulations.
10. Provision as to local inquiries.
11. Qualification of inspectors of weights and measures.
12. Inspector not to be maker, seller, or adjuster of weights, measures, or weighing instruments.
13. Fees for verification and stamping by inspectors.
14. Publication of convictions.
15. Application of 41 and 42 Vict. c. 49, s. 66 to gas standards.
16. Powers to London County Council to exercise jurisdiction throughout the county.
17. Provision as to city of London.
18. Provision of copies of local standards in Ireland.
19. Amendment of 41 and 42 Vict. c. 49 as to inspectors in Ireland.

PART II.

SALE OF COAL.

20. Coal to be sold by weight.
21. Weight ticket or note on delivery of coal over two hundred-weight.
22. Tare weight of vehicle where coal sold in bulk.
23. Frauds by drivers of coal carts.
24. Penalty on deficiency in weight of coal on small sales.
25. Weighing instrument to be kept in place where coal sold by retail.
26. Erection and maintenance of weighing instruments.
27. Power to require weighment of coal or vehicle.
28. Power to make byelaws with respect to the sale of coal.
29. Power to weigh coal in shop or vehicle.
30. Power to make local exemptions.
31. Extent.

THE WEIGHTS AND MEASURES ACTS.

PART III

BREAD.

32. Explanation of law as to bakers.
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PART IV.

SUPPLEMENTAL.

33. Saving for liabilities otherwise than under Act.
 34. Construction of Act.
 35. Definitions.
 36. Repeal.
 37. Commencement.
 38. Saving for corporation of Dublin.
 39. Short titles.
 SCHEDULES.
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THE WEIGHTS AND MEASURES ACTS, 1878 AND 1889.

CHAPTER 21.

AN ACT FOR AMENDING THE LAW RELATING TO WEIGHTS AND MEASURES, AND
 FOR OTHER PURPOSES CONNECTED THEREWITH, JULY 26TH, 1889.

WHEREAS it is expedient to amend the Weights and Measures Act, 1878, 41 & 42 Vict. c. 49. (herein-after referred to as the principal Act), and the law relating to the sale of coal:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

PART I.—WEIGHTS AND MEASURES.

VERIFICATION OF WEIGHING INSTRUMENTS.

1. (1) EVERY weighing instrument used for trade shall be verified and stamped by an inspector of weights and measures with a stamp of verification under this Act.

(2) Every person who, after the expiration of twelve months from the commencement of this Act, uses, or has in his possession for use, for trade any weighing instrument not stamped as required by this Act, shall be liable to a fine not exceeding two pounds, or in the case of second offence five pounds.

THE WEIGHTS AND MEASURES ACTS.

(3) The power of making byelaws conferred by section fifty-three of the principal Act shall extend to the making of byelaws for giving effect to this section.

(4) Section thirty-two of the principal Act shall apply to weighing instruments in like manner as it applies to weights and measures.

LOCAL VERIFICATION OF METRIC WEIGHTS AND MEASURES.

2. The Board of Trade may, if they think fit, at the expense of the local authority, deposit with any inspector of weights and measures copies of any of the metric standards in their custody, and cause to be verified with any copy so deposited any metric weights and measures which can under section thirty-eight of the principal Act be compared with the metric standards in their custody.

AMENDMENT OF 41 & 42 VICT. C. 49. SS. 25 AND 26.

3. The fine for a second or a subsequent offence under section twenty-five or section twenty-six of the principal Act shall be a sum not exceeding twenty pounds, and the provisions of the said section twenty-six with respect to forfeiture shall apply to weighing instruments in like manner as they apply to weights, measures, scales, balances, and steelyards.

LIABILITY TO IMPRISONMENT IN CASES OF FRAUD.

4. Where a person is convicted under any section of the principal Act or this Act of a second or subsequent offence, and the court by which he is convicted is of opinion that such offence was committed with intent to defraud, he shall be liable, in addition to or in lieu of any fine, to be imprisoned with or without hard labour for a term not exceeding two months.

REPEAL OF 41 & 42 VICT. C. 49. SS. 16, 46.

5. The following sections of the principal Act are hereby repealed:

- (a) Section sixteen, relating to the measure of capacity for goods formerly sold by heaped measure;
- (b) Section forty-six, giving power to stamp measures made partly of metal and partly of glass.

NEW DENOMINATIONS OF STANDARDS.

6. The Board of Trade shall from time to time cause such new denominations of standards for the measurement of electricity, temperature, pressure, or gravities as appear to them to be required for use for trade to be made and duly verified, and those new denominations of standards when approved by Her Majesty in Council shall, whether derived from imperial or from other standards, be Board of Trade standards, in like manner as if they were mentioned in the Second Schedule to the principal Act.

WORKING STANDARDS.

7. Any local authority may provide for the use of their officers working standards of measure and weight, and scalebeams of such material and in such form as the

THE WEIGHTS AND MEASURES ACTS.

Board of Trade may approve, and those standards may, if verified in such manner as the Board of Trade from time to time direct, be used for the inspection and verification of weights and measures as if they were local standards.

POWER FOR BOARD OF TRADE TO TAKE FEES.

8. (1) The Board of Trade may, on the comparison and verification of weights and measures, not being standards for the use of a local authority or their officers, and not being coin weights, and on the examination or testing of weighing or measuring instruments, charge and take such fees as may from time to time be approved by the Treasury.

(2) The fees taken under this section may be applied in such manner and to such extent as the Treasury may from time to time direct in aid of money provided by Parliament for expenses of the Board of Trade under this Act, and if and as far as not so applied shall be paid into the Exchequer.

GENERAL REGULATIONS.

9. (1) Every local authority within the meaning of this Act, and every other person or authority having power to appoint inspectors of weights and measures, shall, with the approval of the Board of Trade, make for the guidance of the inspectors appointed or employed by that authority or person, and may from time to time with the like approval amend or rescind general regulations with respect to—

(a) the procedure to be observed in the verification and stamping of weights, measures, and weighing and measuring instruments, including the prohibition of stamping in cases where the material or mode of construction appears likely to facilitate the commission of fraud; and

(b) the inspection of weights, measures, and weighing and measuring instruments.

(2) If any such authority or person, on being required by the Board of Trade to make, amend, or rescind any general regulations in pursuance of this section fails to comply with the requirement, the Board of Trade may make, amend, or rescind such regulations, and any regulations so made or amended shall have effect as if made by that authority or person.

(3) All regulations made under this section shall be duly observed and kept published in such manner as the Board of Trade from time to time shall direct.

PROVISION AS TO LOCAL INQUIRIES.

10. (1) The Board of Trade may from time to time appoint an officer to hold a local inquiry with respect to the administration of the law relating to weights and measures within the jurisdiction of any local authority.

(2) The appointment may be made either on the application of the local authority or without such application, but with the concurrence of the Treasury.

(3) The officer so appointed shall visit the office of the local inspector of weights and measures, and shall, among other things, inquire into the procedure observed in the verification and inspection of weights, measures, and weighing instruments within that jurisdiction; and, on the completion of the local inquiry, shall report to the

THE WEIGHTS AND MEASURES ACTS.

Board of Trade and to the local authority on the condition and equipment of the office visited, and on the mode in which the law relating to weights and measures is being carried out within the jurisdiction of that authority.

(4) Where the appointment is made on the application of a local authority, the costs incurred in relation to the inquiry, including the remuneration of any officer engaged in the inquiry, not exceeding three guineas a day, shall be paid by the local authority applying for or assenting to the inquiry, and the Board of Trade may certify the amount of the costs incurred, and any sum so certified and directed by the Board to be paid by any local authority shall be a debt to the Crown from that authority.

(5) Where the appointment is made otherwise than on the application of the local authority, the costs incurred in relation to the inquiry, including the remuneration aforesaid, shall be paid out of moneys provided by Parliament.

QUALIFICATION OF INSPECTORS OF WEIGHTS AND MEASURES.

11. (1) The Board of Trade shall provide for the holding of examinations for the purpose of ascertaining whether persons acting or appointed to act as inspectors of weights and measures possess sufficient practical knowledge for the proper performance of their duties as such, and for the grant of certificates to persons who satisfactorily pass such examinations.

(2) In the case of persons who have been appointed inspectors before the commencement of this Act, the passing of an examination under this section shall be permissive, but not obligatory; but a person who, after the commencement of this Act, is for the first time appointed to be an inspector of weights and measures, shall not act as such unless and until he has obtained such a certificate as aforesaid.

(3) There shall be charged in respect of the examinations under this section such fees as the Board of Trade, with the concurrence of the Treasury, from time to time direct, and all such fees shall be applied in such manner and to such extent as the Treasury from time to time direct, in aid of money provided by Parliament for expenses of the Board of Trade under this Act, and if and as far as not so applied shall be paid into the Exchequer.

INSPECTOR NOT TO BE MAKER, SELLER, OR ADJUSTER OF WEIGHTS, MEASURES,
OR WEIGHING INSTRUMENTS.

12. (1) An inspector of weights and measures shall not, during the time he holds office, be a person deriving any profit from or employed in the making, adjusting, or selling of weights, measures, or measuring or weighing instruments:

(2) Provided that in any district where, on the representation of the local authority, it appears to be desirable for an inspector of weights and measures to be allowed to adjust weights and measures, the Board of Trade may, if they think fit, authorise an inspector appointed by that local authority to act as an adjuster of weights and measures.

(3) An inspector so authorised may for any such adjustment make such charges as the local authority approve, and shall account for and pay any money received by him in respect of such charges in such manner as the local authority direct.

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FEES FOR VERIFICATION AND STAMPING BY INSPECTORS.

13. (1) An inspector of weights and measures may take in respect of the verification and stamping of weights, measures, and weighing instruments the fees specified in the First Schedule to this Act, and no others, and no discount shall be allowed, and such inspector shall at such times, not less often than once a quarter, as the local authority direct, account for and pay over to the local authority, or as they direct, all fees so taken.

(2) If the Board of Trade represent to Her Majesty that it would be expedient to fix fees to be paid on the verification and stamping of weights, measures, or weighing instruments, in cases other than those specified in the said schedule, it shall be lawful for Her Majesty, by Order in Council, from time to time to direct such fees to be paid.

PUBLICATION OF CONVICTIONS.

14. Where a person is convicted before any court of any offence under the principal Act or this Act, the court may, if it thinks fit, cause the conviction to be published in such manner as it thinks desirable.

APPLICATION OF 41 & 42 VICT. C. 49. S. 66 TO GAS STANDARDS.

15. The provisions of the principal Act and of this Act as to the verification and re-verification of local and working standards shall apply to the standards used by any local authority in testing meters under the Act of the Session held in the twenty-second and twenty-third years of the reign of Her present Majesty, chapter sixty-six, intituled "An Act for regulating measures used in sales of gas," and the Acts amending the same.

POWERS TO LONDON COUNTY COUNCIL TO EXERCISE JURISDICTION THROUGHOUT THE COUNTY.

16. Notwithstanding anything in section fifty-four of the principal Act, and any other provision in that or any other Act, the inspectors of weights and measures appointed by the London County Council shall alone within the whole of the county of London, exclusive of the city of London, have the powers and discharge the duties of inspectors of weights and measures appointed under the principal Act; provided that any inspector of weights and measures who, at the passing of this Act, though not an officer of the county council, holds office in any parish or place in the county of London, exclusive of the city of London, shall become an officer of that council, and if removed from such appointment by the London County Council he shall be entitled to be regarded as an existing officer under the Local Government Act, 1888 (51 & 52 Vict. c. 41), and to receive such compensation as existing officers whose offices are affected are under that Act entitled to receive.

PROVISION AS TO CITY OF LONDON.

17. Notwithstanding anything in section sixty-seven or sixty-eight of the principal Act, a person using weights or measures in the city of London shall not be required to have his weights or measures verified or stamped by more than one authority.

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PROVISION OF COPIES OF LOCAL STANDARDS IN IRELAND.

18. The copies required to be provided by the local authority in Ireland of their local standards, and the scales and stamps used by inspectors of weights and measures in Ireland, shall be of such material and in such form as the Board of Trade may approve.

AMENDMENT OF 41 & 42 VICT. C. 49. AS TO INSPECTORS IN IRELAND.

19. (1) Notwithstanding anything in the principal Act, the Township Commissioners shall have power to appoint and shall appoint inspectors of weights and measures in each of the townships in Ireland mentioned in the Second Schedule to this Act, in lieu of the ex-officio inspectors under section eighty-one of the principal Act; and in each of the different areas of the said townships, for the purposes of the principal Act and this Act, "the local rate" shall mean the rate to be levied by the Township Commissioners, or, if the township is liable to county cess and no rate is levied in the township, the county cess of the county of Dublin.

(2) Notwithstanding anything in the same section of the principal Act, the provisions of the principal Act and of this Act concerning the taking of fees by inspectors of weights and measures shall apply to the ex-officio inspectors in Ireland, and the fees taken by those inspectors elsewhere than in the Dublin Metropolitan police district shall be applied for the benefit of the Royal Irish Constabulary in such manner as the Lord Lieutenant, with the assent of the Treasury, may direct, subject, however, to a deduction of such amount as the Treasury may from time to time sanction for expenses incurred by the Board of Trade in execution of their duties in Ireland under the principal Act and this Act.

(3) Whereas the rank of acting inspector in the Dublin Metropolitan police force has been abolished, therefore in the same section of the principal Act a reference to sergeants of the Dublin Metropolitan police force shall be substituted for the reference to acting inspectors.

PART II.—SALE OF COAL.

COAL TO BE SOLD BY WEIGHT.

20. (1) ALL coal shall be sold by weight only, except where by the written consent of the purchaser it is sold by boat load or by waggons or tubs delivered from the colliery into the works of the purchaser.

(2) If any person sells coal otherwise than is required by this section he shall be liable to a fine not exceeding five pounds for every such sale.

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WEIGHT TICKET OR NOTE ON DELIVERY OF COAL OVER TWO HUNDRED-WEIGHT.

21 (1) Where any quantity of coal exceeding two hundred-weight is delivered by means of any vehicle to a purchaser, the seller of the coal shall therewith deliver, or cause to be delivered, or to be sent by post or otherwise, to the purchaser or to his servant, before any part of the coal is unloaded, a ticket or note according to the form in the Third Schedule to this Act, or according to a form to the like effect.

(2) If default is made in complying with the requirements of this section with respect to the delivery or sending of a ticket or note, or if the quantity of coal delivered is less than the quantity expressed in the ticket or note, the seller of the coal shall be liable to a fine not exceeding five pounds.

(3) If any person attending on any such vehicle, having received any such ticket or note for delivery to the purchaser, refuses or neglects to deliver it as required by this section, or, on being requested so to do, to exhibit it to any inspector of weights and measures, or other officer appointed for the purpose by the local authority, he shall be liable to a fine not exceeding five pounds.

TARE WEIGHT OF VEHICLE WHERE COAL SOLD IN BULK.

22. (1) Where any quantity of coal exceeding two hundred-weight is conveyed for delivery on sale in a vehicle in bulk, the seller of the coal shall, unless the vehicle is provided by the purchaser, cause the weight of the vehicle, as well as of the coal contained therein, to be previously ascertained by a weighing instrument stamped by the inspector of weights and measures, and being on or near to the place from which the coal is brought, and shall from time to time cause the tare weight of the vehicle to be marked thereon in such manner as the local authority approve.

(2) In any such case the seller of the coal shall insert or cause to be inserted in the ticket required by this Act to be given by him a statement of the correct weight of the vehicle, or of the vehicle and of the animal drawing it where both are weighed together with the load, as well as of the correct weight of the coal contained in the vehicle.

(3) If any person fails to comply with the requirements of this section, he shall be liable to a fine not exceeding five pounds.

FRAUDS BY DRIVERS OF COAL CARTS.

23. If the person in charge of any vehicle in which coal is being carried wilfully makes any false statement as to the tare weight of the vehicle, or wilfully does any act by which either the seller or the purchaser of the coal is defrauded, he shall be liable to a fine not exceeding five pounds.

PENALTY ON DEFICIENCY IN WEIGHT OF COAL ON SMALL SALES.

24. If any person on the sale of coal in any quantity not exceeding two hundred-weight fraudulently delivers to the purchaser a less quantity of coal than is agreed to be sold, he shall be liable to a fine not exceeding five pounds.

THE WEIGHTS AND MEASURES ACTS.

WEIGHING INSTRUMENT TO BE KEPT IN PLACE WHERE COAL SOLD BY RETAIL.

25. (1) Where coal is sold by retail for delivery at the place where it is kept for sale and there is not at or near such place any weighing instrument stamped by an inspector of weights and measures at which the coal can be weighed, the seller shall keep at that place a weighing instrument stamped as aforesaid, and shall, if so required by any purchaser, or by any inspector of weights and measures, or by any other officer appointed for the purpose by the local authority, weigh any coal before the sale or delivery thereof.

(2) If any person fails to comply with the requirements of this section he shall be liable to a fine not exceeding for a first offence two pounds, and for any subsequent offence five pounds.

ERECTION AND MAINTENANCE OF WEIGHING INSTRUMENTS.

26. (1) The local authority may erect and maintain fixed weighing instruments at convenient places for the purpose of weighing coal, and may provide, furnish, and maintain portable weighing instruments for the same purpose, and may appoint proper persons to keep and attend any such instruments.

(2) If the keeper of any such fixed weighing instrument refuses, without reasonable excuse, to weigh or re-weigh any vehicle or coal, or so weighs any vehicle or coal as wilfully to defraud either the seller or the purchaser of coal, he shall be liable to a fine not exceeding five pounds.

POWER TO REQUIRE WEIGHMENT OF COAL OR VEHICLE.

27. (1) Any seller or purchaser of coal, person in charge of a vehicle in which coal is carried, inspector of weights and measures, or other officer appointed for the purpose by the local authority, may require that any coal or any vehicle used for the carriage of coal in bulk be weighed or re-weighed by any weighing instrument stamped by an inspector of weights and measures.

Provided as follows :

(a) No seller of coal or person in charge of a vehicle in which coal is carried shall be required under this section to carry coal beyond such distance, not exceeding half a mile, as may be prescribed in that behalf by the local authority ;

(b) Where any such coal or vehicle has at the instance of the purchaser been weighed or re-weighed in pursuance of this section, and found to be of the weight stated in that behalf by the seller of the coal or the person in charge of the vehicle, the purchaser shall be liable to the payment of all reasonable costs actually incurred of and incidental to the weighing or re-weighing.

(2) If any person obstructs any weighing or re-weighing authorised by this section he shall be liable to a fine not exceeding five pounds.

POWER TO MAKE BYE-LAWS WITH RESPECT TO THE SALE OF COAL.

28. (1) Any local authority may from time to time make, revoke, and alter bye-laws,

(a) regulating for the purposes of this Act the sale of coal in quantities not exceeding two hundred-weight ; and

THE WEIGHTS AND MEASURES ACTS.

- (b) requiring, either generally or in specified classes of cases, a weighing instrument, of a form approved by the local authority, to be carried with any vehicle in which coal is carried for sale or delivery to a purchaser ; and
- (c) prescribing the distance beyond which coal is not to be required to be carried for the purpose of being weighed or re-weighed in pursuance of this Act ; and
- (d) fixing the fees to be paid for the use of any weighing instrument maintained by the local authority ;

and may by such byelaws impose fines, recoverable summarily, and not exceeding in each case five pounds, for the breach of any such byelaw.

(2) Every byelaw made under this section shall, before being brought into operation, be approved by the Board of Trade and be published in such manner as the local authority think sufficient for giving notice thereof to all persons interested, and a copy of every such byelaw shall be sent by the local authority to the Board of Trade.

POWER TO WEIGH COAL IN SHOP OR VEHICLE.

29. (1) Any inspector of weights and measures or officer appointed for the purpose by the local authority may, at all reasonable times, enter any building or part of a building or other place in which coal is sold or kept or exposed for sale, and may stop any vehicle carrying coal for sale or for delivery to a purchaser, and may test any weights and weighing instruments found in any such place or vehicle, and may weigh any load, sack, or other less quantity of coal, found in any such place or vehicle, or which is in course of delivery to any purchaser.

(2) If it appears to a court of summary jurisdiction that any load, sack, or less quantity so weighed is of less weight than that represented by the seller, the person selling or keeping or exposing the coal for sale, or the person in charge of the vehicle, as the case may be, shall be liable to a fine not exceeding five pounds.

(3) Any person who obstructs or hinders any inspector acting under this section shall be liable to a fine not exceeding five, or, in the case of a second or subsequent offence ten, pounds.

POWER TO MAKE LOCAL EXEMPTIONS.

30. Her Majesty the Queen may, from time to time, on the application of the local authority for any area, and on being satisfied that the provisions made by or under any local Act in force at the commencement of this Act, with respect to the sale of coal in that area are more stringent than the corresponding provisions of this Act, by Order in Council exempt that area from the provisions of this Part of this Act to such extent, and under such conditions, as may appear to Her Majesty in Council expedient.

EXTENT.

31. This Part of this Act, except the provision requiring coal to be sold by weight only, shall not extend to Scotland.

THE WEIGHTS AND MEASURES ACTS.

PART III.—BREAD.

EXPLANATION OF LAW AS TO BAKERS.

32. Nothing in the enactments referred to in the Fourth Schedule to this Act shall render any baker or seller of bread, or the journeyman, servant, or other person employed by such baker or seller of bread, liable to any forfeiture or penalty for refusing to weigh in the presence of the purchaser any bread conveyed or carried out in any cart or other carriage, unless he is requested so to do by or on behalf of the purchaser.

PART IV.—SUPPLEMENTAL.

SAVING FOR LIABILITIES OTHERWISE THAN UNDER ACT.

33. (1) No proceeding or conviction for any offence punishable under this Act shall affect any civil remedy to which any person aggrieved by the offence may be entitled.

(2) This Act shall not exempt any person from any indictment or other proceeding for an offence which is punishable at common law or under some Act of Parliament other than this Act, so that no person be punished twice for the same offence.

(3) Where proceedings are taken before any court against any person in respect of any offence punishable under this Act, and the offence is also punishable at common law or under some Act of Parliament other than this Act, the court may direct that, instead of those proceedings being continued, proceedings shall be taken against that person at common law or under some Act of Parliament other than this Act.

CONSTRUCTION OF ACT.

34. This Act and the principal Act shall be construed together as one Act.

DEFINITIONS.

35. In this Act, unless the context otherwise requires,—

“Weighing instrument” includes scales, with the weights belonging thereto, scale-beams, balances, spring-balances, steelyards, weighing machines, and other instruments for weighing:

“Measuring instrument” includes any instrument for the measurement of length, capacity, volume, temperature, pressure, or gravity, or for the measurement and determination of electrical quantities:

“Vehicle” means any carriage, cart, waggon, truck, barrow, or other means of carrying coal by land, in whatever manner the same may be drawn or propelled, but does not include a railway truck or waggon:

“Inspector” means an inspector under the principal Act:

THE WEIGHTS AND MEASURES ACTS.

Other expressions have the same meaning as in the principal Act: Provided that the expression "local authority" shall, in its application to England, be construed subject to the provisions of the Local Government Act, 1888 (51 & 52 Vict. c. 41), and the expression "weighing machine" in the principal Act shall include any weighing instrument as defined by this Act.

REPEAL.

36. (1) The enactments specified in the Fifth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that schedule.

(2) The repeal of any enactment by this Act shall not affect—

- (a) the past operation of any enactment so repealed, or anything duly done or suffered under any enactment so repealed; or
- (b) any right or liability acquired or incurred under any enactment so repealed; or
- (c) any penalty, forfeiture, or punishment incurred in respect of any offence committed against any enactment so repealed; or
- (d) any power, legal proceeding, or remedy in respect of any such right, liability, penalty, forfeiture, or punishment as aforesaid; and any such power, legal proceeding, and remedy may be exercised and carried on as if this Act had not passed.

COMMENCEMENT.

37. This Act shall come into operation on the first day of January one thousand eight hundred and ninety, which date is in this Act referred to as the commencement of this Act:

Provided as follows;

- (a) At any time after the passing of this Act any appointment, byelaw, or regulation may be made, and any other thing may be done, which appears to a local authority to be necessary or proper for the purpose of bringing this Act into operation at the commencement thereof;
- (b) In Ireland, where a grand jury is the local authority, so much of this Act as concerns the powers and duties of the local authority and the consequences of the exercise of such powers and duties shall come into operation on the first day of May one thousand eight hundred and ninety.

SAVING FOR CORPORATION OF DUBLIN.

38. Nothing in this Act, or the principal Act, shall be held to affect any right or privilege conferred upon the lord mayor, aldermen, and burgesses of Dublin by charter or statute.

SHORT TITLES.

39. This Act may be cited as the Weights and Measures Act, 1889; and the principal Act and this Act may be cited together as the Weights and Measures Acts, 1878 and 1889.

THE WEIGHTS AND MEASURES ACTS.

FIRST SCHEDULE.

SECTION 13.

Fees to be taken on the verification and stamping of Weights, Measures, and Weighing Instruments by Inspectors of Local Authorities.

WEIGHTS.

Avoirdupois :		s.	d
Each weight of 100lb. (cental).....		0	4
„ „ „ 56lb. and 28lb.		0	3
„ „ „ 14lb. and 7lb.....		0	2
„ „ from 4lb. to 1lb., inclusive		0	1
„ „ „ 8oz. to $\frac{1}{2}$ dram, inclusive		0	$0\frac{1}{2}$
„ „ „ 4,000 grains to $\frac{1}{100}$ th of a grain, inclusive		0	$0\frac{1}{2}$
„ „ „ 240 to 24 grains, inclusive, commonly called pennyweights		0	$0\frac{1}{2}$
Troy :			
Each weight from 500oz. to 100oz., inclusive		0	4
„ „ „ 50oz. to 10oz., inclusive		0	2
„ „ „ 5oz. to $\frac{1}{1000}$ th of an oz., inclusive		0	1
Apothecaries :			
Each weight from 10oz. to 1oz., inclusive		0	2
„ „ „ 4 drachms to $\frac{1}{2}$ grain, inclusive		0	1

MEASURES.

Length :			
Each measure from 100 feet to 7 feet, inclusive		0	3
„ „ „ 6 feet to 4 feet, inclusive		0	2
„ „ of a yard, 2 feet, foot, and inch respectively, including their subdivisions		0	1
Measures from 0.500 to 0.001 inch, in the form of wire-gauge plates :			
For each notch, or for each internal gauge or separate size, from half an inch to $\frac{1}{1000}$ th of an inch		0	$0\frac{1}{4}$
Capacity :			
Dry and liquid measures :			
Each measure of 4 bushels (32 gallons) and 1 bushel (8 gallons)		0	6
„ „ from 5 gallons to 2 gallons (peck), inclusive		0	3
„ „ „ 1 gallon to a $\frac{1}{4}$ gill, inclusive.....		0	1

THE WEIGHTS AND MEASURES ACTS.

Apothecaries :

	s.	d.
Each subdivided measure containing not more than twelve subdivisions	0	1
„ „ „ containing more than twelve subdivisions but not more than fifteen	0	1 $\frac{1}{4}$
„ „ „ containing more than fifteen subdivisions but not more than eighteen	0	1 $\frac{1}{2}$
„ „ „ containing more than eighteen subdivisions but not more than twenty-one	0	1 $\frac{3}{4}$
„ „ „ containing more than twenty-one subdivisions but not more than twenty-four	0	2
„ „ „ containing more than twenty-four subdivisions but not more than thirty	0	2 $\frac{1}{2}$
„ „ „ containing more than thirty subdivisions but not more than thirty-six	0	3
„ „ „ containing more than thirty-six subdivisions but not more than forty-two	0	3 $\frac{1}{2}$
„ „ „ containing more than forty-two subdivisions but not more than fifty	0	4
„ „ „ containing more than fifty subdivisions but not more than one hundred	0	6
„ „ „ containing more than one hundred subdivisions but not more than one hundred and fifty..	0	9
„ „ „ containing more than one hundred and fifty..	1	0
Each separate measure from 40 fluid oz. to 10 fluid oz. inclusive	0	2
„ „ „ „ 10 fluid oz.	0	0 $\frac{1}{2}$

WEIGHING INSTRUMENTS.

For 10 tons and above	10	0
For under 10 tons and above 1 ton	5	0
For 1 ton and above 5 cwt.	2	0
For 5 cwt. and above 1 cwt.	1	6
For 1 cwt. and above 56lbs.	1	0
Exclusive of cost of cartage and lifting of standards in each of the above cases.		
For 56lb. and above 14lb.	0	6
For 14lb. and above 1lb.	0	3
For 1lb. or under	0	2

SECOND SCHEDULE.

SECTION 19.

Townships in Ireland for which Inspectors of Weights and Measures are to be appointed.

Blackrock.

Kingstown.

Dalkey.

Pembroke.

Kilmainham, New.

Rathmines and Rathgar.

THE WEIGHTS AND MEASURES ACTS.

THIRD SCHEDULE.

SECTION 21.

Weight Ticket or Consignment Note on delivery of Coal over Two Hundred-weight.

Mr. *A.B.* [*here insert the name of the buyer*].

Take notice that you are to receive herewith tons cwt. lbs.
of coal.

[*When sold in sacks, add*]

in sacks, each containing cwt.

[*When sold in bulk, add*]

	tons	cwts.	lbs.
Weight of coal and vehicle			
Tare weight of vehicle			
Net weight of coal herewith delivered to purchaser			

C.D. [*here insert the name of the seller*].

E.F. [*here insert the name of the person in
charge of the vehicle*].

Where coal is delivered by means of a vehicle the seller must deliver or send by post or otherwise to the purchaser or his servant, before any part of the coal is unloaded, a ticket or note in this form.

Any seller of coal who delivers a less quantity than is stated in this ticket or note is liable to a fine.

Any person attending on a vehicle used for the delivery of coal who, having received a ticket or note for delivery to the purchaser, refuses or neglects to deliver it to the purchaser or his servant, is liable to a fine.

THE WEIGHTS AND MEASURES ACTS.

FOURTH SCHEDULE.

SECTION 32.

Session and Chapter.	Title.	Enactments referred to.
3 Geo. 4. c. cvi.....	An Act to repeal the Acts now in force relating to bread to be sold in the city of London and the liberties thereof, and within the weekly bills of mortality, and ten miles of the Royal Exchange; and to provide other regulations for the making and sale of bread, and preventing the adulteration of meal, flour, and bread, within the limits aforesaid.	Section nine.
6 and 7 Will. 4. c. 37..	An Act to repeal the several Acts now in force relating to bread to be sold out of the city of London and the liberties thereof, and beyond the weekly bills of mortality, and ten miles of the Royal Exchange; and to provide other regulations for the making and sale of bread, and for preventing the adulteration of meal, flour, and bread, beyond the limits aforesaid.	Section seven.

FIFTH SCHEDULE.

SECTION 36.

ENACTMENTS REPEALED.

Session and Chapter.	Short title.	Extent of Repeal.
41 and 42 Vict. c. 49...	The Weights and Measures Act, 1878.	Section sixteen. Section forty-three, from "A maker "or seller of weights" to "mea- sures under this Act." Section forty-six. Section forty-seven. Section eighty-six, so far as it re-enacts section nine of the Weights and Measures Act, 1835. The Fifth Schedule.

DEALINGS WITH LAND.

SCALE OF LAW COSTS ON THE SALE, PURCHASE, OR MORTGAGE OF
REAL PROPERTY, HOUSES, OR LAND.

	For the 1st £1,000.	For the 2nd and 3rd £1,000.	For the 4th and each subsequent £1,000 up to £10,000.	For each subseq'ent £1,000 up to £100,000.*
	Per £100. £ s. d.	Per £100. £ s. d.	Per £100. £ s. d.	Per £100. £ s. d.
Vendor's solicitor for negotiating a sale of property by private contract	1 0 0	1 0 0	0 10 0	0 5 0
Do., do., for conducting a sale of property by public auction, including the condi- tions of sale —				
When the property is sold	1 0 0	0 10 0	0 5 0	0 2 6
When the property is not sold, then on the reserved price †	0 10 0	0 5 0	0 2 6	0 1 3
Do., do., for deducing title to freehold, copyhold, or leasehold property, and perusing, and completing conveyance (including preparation of contract, or conditions of sale, if any)	1 10 0	1 0 0	0 10 0	0 5 0
Purchaser's solicitor for negotiating a pur- chase of property by private contract ..	1 0 0	1 0 0	0 10 0	0 5 0
Do., do., for investigating title to freehold, copyhold, or leasehold property, and preparing and completing conveyance (including perusal and completion of contract, if any)	1 10 0	1 0 0	0 10 0	0 5 0
Mortgagor's solicitor for deducing title to freehold, copyhold, or leasehold property, perusing mortgage, and completing	1 10 0	1 0 0	0 10 0	0 5 0
Mortgagee's solicitor for negotiating loan ..	1 0 0	1 0 0	0 5 0	0 2 6
Do., do., for investigating title to freehold, copyhold, or leasehold property; and preparing and completing mortgage	1 10 0	1 0 0	0 10 0	0 5 0

Vendor's or mortgagor's solicitor for procuring execution and acknowledgment of deed by a married woman, £2. 10s. extra.

Where the prescribed remuneration would amount to less than £5 the prescribed remuneration is £5, except on transactions under £100, in which case the remuneration of the solicitor for the vendor, purchaser, mortgager, or mortgagee, is £3.

* Every transaction exceeding £100,000 to be charged for as if it were for £100,000.

† A minimum charge of £5 to be made whether a sale is effected or not.

DEALINGS WITH LAND.

Scale of Law Costs as to Leases, or Agreements for Leases, at Rack Rent (other than a Mining Lease, or a Lease for Building Purposes, or Agreement for the same.)

LESSOR'S SOLICITOR FOR PREPARING, SETTLING, AND COMPLETING
LEASE AND COUNTERPART.

Where the rent does not exceed £100, £7. 10s. per cent on the rental, but not less in any case than £5.

Where the rent exceeds £100, and does not exceed £500, £7. 10s. in respect of the first £100 of rent, and £2. 10s. in respect of each subsequent £100 of rent.

Where the rent exceeds £500, £7. 10s. in respect of the first £100 of rent, £2. 10s. in respect of each £100 of rent up to £500, and £1 in respect of every subsequent £100.

Lessee's solicitor for perusing draft and completing—one half of the amount payable to the lessor's solicitor.

Scale of Law Costs as to Conveyances in Fee, or for any other Freehold Estate reserving rent, or Building Leases reserving rent, or other Long Leases not at Rack Rent (except Mining Leases), or Agreements for the same respectively.

VENDOR'S OR LESSOR'S SOLICITOR FOR PREPARING, SETTLING, AND COMPLETING
CONVEYANCE AND DUPLICATE, OR LEASE AND COUNTERPART.

Amount of Annual Rent.	Amount of Remuneration.
Where it does not exceed £5..	£5.
Where it exceeds £5, and does not exceed £50	The same payment as on a rent of £5, and also 20 per cent on the excess beyond £5.
Where it exceeds £50, but does not exceed £150.....	The same payment as on a rent of £50, and 10 per cent on the excess beyond £50.
Where it exceeds £150.....	The same payment as on a rent of £150, and 5 per cent on the excess beyond £150.

Where a varying rent is payable the amount of annual rent is to mean the largest amount of annual rent.

Purchaser's or Lessee's Solicitor for perusing draft and completing—one half of the amount payable to the Vendor's or Lessor's Solicitor.

THE DEATH DUTIES.

PROBATE AND ACCOUNT DUTY.

This duty is now regulated by 44 Vict., cap. 12 (1881) and 52 Vict., cap. 7, and is payable on personal estate on the Affidavits for Probate and Letters of Administration; and also on the accounts which have to be rendered in special cases of benefits accruing to anyone by reason of the death of another person.

The rates of duty are as follow:—

Under £100 no duty.

Where value exceeds £100 and not £500, £1 for each £50, or fraction of £50.

„ „ £500 „ £1,000, £1. 5s. „ „ „

„ „ £1,000, £3 for each £100, or fraction of £100.

Where the gross value of an estate does not exceed £300, a fixed duty of 30s. only is payable to cover all duties.

In the case of persons dying domiciled in the United Kingdom, debts and funeral expenses are deducted before calculating the duty except where the value of the whole personal estate does not exceed £300.

ESTATE DUTY.

This duty was created and is regulated by 52 Vict. cap. 7, and is payable in respect of personal and real estate.

With regard to personal estate the duty is payable where on application for probate or administration granted on or after 1 June, 1889, the value of the estate and effects in respect whereof probate duty is charged exceeds £10,000, or where the value of personal or movable property included in an account delivered on or after 1 June, 1889, exceeds £10,000.

With regard to real estate the duty is payable where the value of any succession upon the death of any person dying on or after 1 June, 1889, exceeds £10,000, and where the value of any succession to real property under the will or intestacy of any person so dying does not exceed £10,000, but such value together with the value of any other benefit taken by the successor under such will or intestacy exceeds £10,000.

The rate of duty payable is £1 for each £100 or fraction of £100 of value of the estate and effects, or of the personal or movable property, or of the succession, as the case may be.

THE DEATH DUTIES.

LEGACY DUTY.

This duty is regulated by 55 Geo. iii., cap. 184 and 51 Vict., cap. 8, and is payable in respect of personal estate.

The rates of duty are as follows:—

DESCRIPTION OF LEGATEE.	If payable out of Real Estate, and the deceased died before 1 July, 1888, or out of Personal Estate whenever deceased died.	If payable out of Real Estate, and the deceased died on or after 1 July, 1888.
Children of the deceased and their descendants, or the father or mother or any lineal ancestor of the deceased, or the husbands or wives of any such persons	£1 per cent.	£1. 10s. per cent.
Brothers and sisters of the deceased and their descendants, or the husbands or wives of any such persons.....	£3 ,,	£4. 10s. ,,
Brothers and sisters of the father or mother of the deceased and their descendants, or the husbands or wives of any such persons.....	£5 ,,	£6. 10s. ,,
Brothers and sisters of a grandfather or grandmother of the deceased and their descendants, or the husbands or wives of any such persons.....	£6 ,,	£7. 10s. ,,
Any person in any other degree of collateral consanguinity, or strangers in blood to the deceased.....	£10 ,,	£11. 10s. ,,

SUCCESSION DUTY.

This duty is regulated by 16 and 17 Vict. cap. 51, and 51 Vict. cap. 8, and is payable in respect of real estate, including leaseholds. The rates of duty are as follow:—

DESCRIPTION OF SUCCESSOR.	Where the deceased died before the 1 July, 1888.	Where the deceased died on or after the 1 July, 1888.
Lineal issue or lineal ancestor of the predecessor, or the husband or wife of any such person.....	£1 per cent.	£1. 10s. per cent.
Brothers and sisters of the predecessor and their descendants, or the husbands or wives of any such persons.....	£3 ,,	£4. 10s. ,,
Brothers and sisters of the father or mother of the predecessor and their descendants, or the husbands or wives of any such persons	£5 ,,	£6. 10s. ,,
Brothers and sisters of a grandfather or grandmother of the predecessor and their descendants, or the husbands or wives of any such persons	£6 ,,	£7. 10s. ,,
Persons of more remote consanguinity, or strangers in blood	£10 ,,	£11. 10s. ,,

THE DEATH DUTIES.

The husband or wife of deceased is exempt from legacy or succession duty.

Legacy duty is payable on the capital value.

Succession duty is paid on the value of any annuity equal to the net income of the property, which annuity would continue during the life of the successor.

Where the whole personal estate does not exceed £300 no legacy duty is payable.

All pecuniary legacies, residues, or share of residue, although not of the amount of £20, are subject to duty.

In case of persons dying leaving issue, the probate duty covers all legacy duty which would formerly have been paid by such issue.

Where the principal value of the whole succession does not exceed £100, or when the value of the individual succession is less than £20, no succession duty is payable.

Persons domiciled in the United Kingdom pay legacy duty on all movable property wherever situate.

Persons domiciled abroad are altogether exempt from legacy duty on movable property.

By the Customs and Inland Revenue Act, 1885 (48 and 49 Vict., c. 51), a yearly duty of 5 per cent is to be levied upon the net annual value, income or profits, of the real and personal property of any body, corporate or incorporate. But there are a number of exemptions, the most important of which are:—Property belonging to the counties and certain other public bodies, charities, friendly societies, savings banks, and trading concerns.

RULES BY WHICH THE PERSONAL ESTATES OF PERSONS DYING INTESTATE ARE DISTRIBUTED.

If the Intestate die leaving

His representatives take in the proportion following :—

Wife and child, or children	One-third to wife, rest to child or children; and if children are dead, then to the representatives (that is, their lineal descendants), except such child or children, not heirs-at-law, who had estate by settlement of intestate, or were advanced by him in his lifetime, equal to other shares.
Wife only, no blood relations	Half to wife, other half to the Crown.
Wife, no near relations	Half to wife, rest to next-of-kin in equal degree to intestate, or their legal representatives.
No wife or child	All to next-of-kin and their legal representatives
No wife, but child, children, or representatives of them, whether such child or children by one or more wives	All to him, her, or them.
Children by two wives	Equally to all.
If no child, children, or representatives of them	All to next-of-kin in equal degree to intestate.
Child, and grandchild by deceased child	Half to child, half to grandchild, who takes by representation.
Husband	Whole to him.
Father, and brother or sister	Whole to father.
Mother, and brother or sister	Whole to them equally.
Wife, mother, brothers, sisters, and nieces (daughters of deceased brother or sister)	Half to wife, residue to mother, brothers, sisters, and nieces.
Wife, and father	Half to wife, and half to father.
Wife, mother, nephews, and nieces	Half to wife, one-fourth to mother, and other fourth to nephews and nieces.
Wife, brothers or sisters, and mother	Half to wife, half to brothers or sisters, and mother
Mother, but no wife, child, father, brother, sister, nephew, or niece	The whole to mother.
Wife, and mother	Half to wife, half to mother.
Brother or sister of whole blood, and brother or sister of half blood	Equally to both.
Posthumous brother or sister, and mother ...	Equally to both.
Posthumous brother or sister, and brother or sister born in lifetime of father	Equally to both.
Father's father, and mother's mother	Equally to both.
Uncle or aunt's children, and brother's or sister's grandchildren	Equally to all.
Grandmother, uncle, or aunt	All to grandmother.
Two aunts, nephew, and niece	Equally to all.
Uncle, and deceased uncle's child	All to uncle.
Uncle by mother's side, and deceased uncle or aunt's child	All to uncle.
Nephew by brother, and nephew by half-sister	Equally <i>per capita</i> .*
Nephew by deceased brother, and nephews and nieces by deceased sister	Each in equal shares <i>per capita</i> , and not <i>per stirpes</i> .
Brother and grandfather	Whole to brother.
Brother's grandson, and brother or sister's daughter	All to brother or sister's daughter.
Brother and two aunts	All to brother.
Brother, and wife	Half to brother, half to wife.
Wife, mother, and children of a deceased brother (or sister)	{ Half to wife, a fourth to mother, and a fourth <i>per stirpes</i> to deceased brother's or sister's children.
Wife, brother, or sister, and children of a deceased brother or sister	{ Half to wife, one-fourth to brother or sister, one-fourth to deceased brother's or sister's children <i>per stirpes</i> .
Brother or sister, and children of a deceased brother or sister	{ Half to brother or sister, half to children of deceased brother or sister <i>per stirpes</i> .
Grandfather, no nearer relation	All to grandfather.

* That is, taking individually, and not by representation. Thus, if A die, leaving three brothers or sisters, they each take an equal part of his effects in his or her own right. But if either of them die, leaving children, his children would take his share *per stirpes*, that is *through him*, and not in their own rights.

By the Act 19 & 20 Vict. cap. 94, all special *local* customs relating to the estates of intestates are abolished.

EXPECTATION OF LIFE.

EXPECTATION OF LIFE TABLES were constructed by the late Dr. Farr, of the General Register Office, and were calculated on the death-rates of 1838-54; but since that time very important changes have occurred in the death-rates at different ages; and consequently new tables have been constructed by Dr. W. Ogle, who succeeded Dr. Farr, on the basis of the death-rates of 1871-80. The following table gives the results both of the older and the later calculations; the first two columns in the male and female parts, respectively, giving the survivors at each year of life out of a million born of the corresponding sex, by the older and the newer calculation; and the two other columns giving similarly the expectation of life at each year.

AGE.	MALES.				FEMALES.				AGE.
	OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		
	1833-54.	1871-80.	1833-54.	1871-80.	1833-54.	1871-80.	1833-54.	1871-80.	
Col'mn	1	2	3	4	5	6	7	8	Col'mn
0	1,000,000	1,000,000	39·91	41·35	1,000,000	1,000,000	41·85	44·62	0
1	836,405	841,417	46·65	48·05	865,288	871,266	47·31	50·14	1
2	782,626	790,201	48·83	50·14	811,711	820,480	49·40	52·22	2
3	754,849	763,737	49·61	50·86	782,990	793,359	50·20	52·99	3
4	736,845	746,587	49·81	51·01	764,060	775,427	50·43	53·20	4
5	723,716	734,068	49·71	50·87	750,550	762,622	50·33	53·08	5
6	713,881	726,815	49·39	50·38	740,584	755,713	50·00	52·56	6
7	706,156	721,103	48·92	49·77	732,771	750,276	49·53	51·94	7
8	699,688	716,309	48·37	49·10	726,116	745,631	48·98	51·26	8
9	694,346	712,337	47·74	48·37	720,537	741,727	48·35	50·53	9
10	689,857	708,990	47·05	47·60	715,769	738,382	47·67	49·76	10
11	685,982	706,146	46·31	46·79	711,581	735,405	46·95	48·96	11
12	682,512	703,595	45·54	45·96	707,770	732,697	46·20	48·13	12
13	679,256	701,200	44·76	45·11	704,155	730,122	45·44	47·30	13
14	676,057	698,840	43·97	44·26	700,581	727,571	44·66	46·47	14
15	672,776	696,419	43·18	43·41	696,917	724,956	43·90	45·63	15
16	669,296	693,695	42·40	42·58	693,050	722,084	43·14	44·81	16
17	665,529	690,746	41·64	41·76	688,894	718,993	42·40	44·00	17
18	661,402	687,507	40·90	40·96	684,378	715,622	41·67	43·21	18
19	656,868	683,941	40·17	40·17	679,463	711,946	40·97	42·43	19
20	651,903	680,033	39·48	39·40	674,119	707,949	40·29	41·66	20
21	646,502	675,769	38·80	38·64	668,345	703,616	39·63	40·92	21
22	641,028	671,344	38·13	37·89	662,474	699,141	38·98	40·18	22
23	635,486	666,754	37·46	37·15	656,509	694,521	38·33	39·44	23
24	629,882	661,997	36·79	36·41	650,463	689,759	37·68	38·71	24
25	624,221	657,077	36·12	35·68	644,342	684,858	37·04	37·98	25
26	618,503	651,998	35·44	34·96	638,148	679,822	36·39	37·26	26
27	612,731	646,757	34·77	34·24	631,891	674,661	35·75	36·54	27
28	606,906	641,353	34·10	33·52	625,575	669,372	35·10	35·83	28
29	601,026	635,778	33·43	32·81	619,201	663,959	34·46	35·11	29
30	595,089	630,038	32·76	32·10	612,774	658,418	33·81	34·41	30
31	589,094	624,124	32·09	31·40	606,296	652,747	33·17	33·70	31
32	583,036	618,056	31·42	30·71	599,769	646,957	32·53	33·00	32
33	576,912	611,827	30·74	30·01	593,196	641,045	31·88	32·30	33
34	570,716	605,430	30·07	29·33	586,575	635,003	31·23	31·60	34
35	564,441	598,860	29·40	28·64	579,908	628,842	30·59	30·90	35
36	558,033	592,107	28·73	27·96	573,192	622,554	29·94	30·21	36
37	551,634	585,167	28·06	27·29	566,431	616,144	29·29	29·52	37
38	545,084	578,019	27·39	26·62	559,619	609,599	28·64	28·83	38
39	538,428	570,656	26·72	25·96	552,758	602,924	27·99	28·15	39
40	531,657	563,077	26·06	25·30	545,844	596,113	27·34	27·46	40
41	524,761	555,254	25·39	24·65	538,876	589,167	26·69	26·78	41
42	517,734	547,288	24·73	24·00	531,849	582,104	26·03	26·10	42
43	510,567	539,161	24·07	23·35	524,765	574,919	25·38	25·42	43
44	503,247	530,858	23·41	22·71	517,617	567,612	24·72	24·74	44

EXPECTATION OF LIFE.

AGE.	MALES.				FEMALES.				AGE.
	OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		
	1838-54.	1871-80.	1838-54.	1871-80.	1838-54.	1871-80.	1838-54.	1871-80.	
Col'mn	1	2	3	4	5	6	7	8	Col'mn
45	495,770	522,374	22·76	22·07	510,403	560,174	24·06	24·06	45
46	488,126	513,702	22·11	21·44	503,122	552,602	23·40	23·38	46
47	480,308	504,836	21·46	20·80	495,768	544,892	22·74	22·71	47
48	472,306	495,761	20·82	20·18	488,339	537,043	22·08	22·03	48
49	464,114	486,479	20·17	19·55	480,832	529,048	21·42	21·36	49
50	455,727	476,980	19·54	18·93	473,245	520,901	20·75	20·68	50
51	447,139	467,254	18·90	18·31	465,572	512,607	20·09	20·01	51
52	438,099	457,022	18·28	17·71	457,814	504,188	19·42	19·34	52
53	428,801	446,510	17·67	17·12	449,966	495,645	18·75	18·66	53
54	419,256	435,729	17·06	16·53	442,027	486,973	18·08	17·98	54
55	409,460	424,677	16·45	15·95	433,331	477,440	17·43	17·33	55
56	399,408	413,351	15·86	15·37	424,239	467,443	16·79	16·69	56
57	389,088	401,740	15·26	14·80	414,761	456,992	16·17	16·06	57
58	378,481	389,827	14·68	14·24	404,895	446,079	15·55	15·45	58
59	367,570	377,591	14·10	13·68	394,636	434,695	14·94	14·84	59
60	356,330	365,011	13·53	13·14	383,974	422,835	14·34	14·24	60
61	344,744	352,071	12·96	12·60	372,895	410,477	13·75	13·65	61
62	332,789	338,820	12·41	12·07	361,387	397,644	13·17	13·08	62
63	320,451	325,256	11·87	11·56	349,436	384,319	12·60	12·51	63
64	307,720	311,368	11·34	11·05	337,031	370,495	12·05	11·96	64
65	294,588	297,156	10·82	10·55	324,165	356,165	11·51	11·42	65
66	281,064	282,638	10·32	10·07	310,833	341,326	10·98	10·90	66
67	267,160	267,829	9·83	9·60	297,048	325,988	10·47	10·39	67
68	252,901	252,763	9·36	9·14	282,819	310,170	9·97	9·89	68
69	238,328	237,487	8·90	8·70	268,177	293,899	9·48	9·41	69
70	223,490	222,056	8·45	8·27	253,161	277,225	9·02	8·95	70
71	208,453	206,539	8·03	7·85	237,822	260,207	8·57	8·50	71
72	193,297	190,971	7·62	7·45	222,230	242,934	8·13	8·07	72
73	178,114	175,449	7·22	7·07	206,464	225,497	7·71	7·65	73
74	163,003	160,074	6·85	6·70	190,620	208,003	7·31	7·25	74
75	148,076	144,960	6·49	6·34	174,800	190,566	6·93	6·87	75
76	133,453	130,227	6·15	6·00	159,126	173,316	6·56	6·51	76
77	119,251	115,986	5·82	5·68	143,722	156,392	6·21	6·16	77
78	105,592	102,359	5·51	5·37	128,711	139,927	5·88	5·82	78
79	92,587	89,449	5·21	5·07	114,229	124,065	5·56	5·50	79
80	80,343	77,354	4·93	4·79	100,394	108,935	5·26	5·20	80
81	68,946	66,153	4·66	4·51	87,323	94,662	4·98	4·90	81
82	58,471	55,842	4·41	4·26	75,119	81,805	4·71	4·63	82
83	48,970	46,489	4·17	4·01	63,862	68,966	4·45	4·37	83
84	40,471	38,132	3·95	3·58	53,615	57,723	4·21	4·12	84
85	32,979	30,785	3·73	3·56	44,419	47,631	3·98	3·88	85
86	26,476	24,436	3·53	3·36	36,284	38,710	3·76	3·66	86
87	20,926	19,054	3·34	3·17	29,202	30,958	3·56	3·46	87
88	16,268	14,576	3·16	2·99	23,135	24,338	3·36	3·26	88
89	12,428	10,926	3·00	2·82	18,027	18,788	3·18	3·08	89
90	9,321	8,015	2·84	2·66	13,802	14,225	3·01	2·90	90
91	6,859	5,748	2·69	2·51	10,376	10,553	2·85	2·74	91
92	4,946	4,025	2·55	2·37	7,650	7,658	2·70	2·58	92
93	3,492	2,749	2·41	2·24	5,526	5,429	2·55	2·44	93
94	2,411	1,828	2·29	2·12	3,908	3,756	2·42	2·30	94
95	1,628	1,183	2·17	2·01	2,704	2,533	2·29	2·17	95
96	1,071	742	2·06	1·90	1,827	1,661	2·17	2·11	96
97	688	452	1·95	1·81	1,204	1,057	2·06	2·03	97
98	430	266	1·85	1·72	774	653	1·96	1·83	98
99	262	151	1·76	1·65	483	389	1·86	1·73	99
100	154	82	1·68	1·61	295	225	1·76	1·62	100

PUBLIC ACTS OF PARLIAMENT PASSED DURING
THE SESSION, 1888-9.

* * *The figures before each Act denotes the Chapter.*

51 AND 52 VICTORIA.—SESSION, 1888.

44. An Act to provide for the establishment of Local Courts of Bankruptcy in Ireland.

45. An Act to extend the privileges of the graduates of the Victoria University.

46. An Act to amend the law as to oaths.

47. An Act to amend the law relating to execution for small debts, and the levying of distress for rent in Ireland, with special provisions for the City of Dublin.

48. An Act to amend the Companies Clauses Consolidation Act, 1845, in respect to voting by proxy.

49. An Act further to facilitate the purchase of land in Ireland by increasing the amount applicable for that purpose by the Land Commission.

50. An Act to amend the Patents, Designs, and Trade Marks Act, 1883.

51. An Act for registering certain charges on land, and for facilitating searches for them.

52. An Act to amend the Public Health Acts in relation to buildings.

53. An Act to authorise the application of funds of municipal corporations and other governing bodies in Ireland in certain cases.

54. An Act for the regulation of the sea fisheries of England and Wales.

55. An Act for the better protection of the sand grouse in the United Kingdom.

56. An Act to make further provision for the nomination of Bishops Suffragans.

57. An Act for further promoting the revision of the Statute Law by repealing superfluous expressions of enactment, and enactments which have ceased to be in force, or have become unnecessary.

58. An Act to continue the Employers' Liability Act, 1880.

59. An Act to amend the law relating to the duties, powers, and liability of trustees.

60. An Act for assigning to Scotland and Ireland respectively certain shares of the probate duties, and for providing for the application of such shares.

61. An Act to apply a sum out of the Consolidated Fund to the services of the year ending on March 31, 1889, and to appropriate the supplies granted in this Session of Parliament.

62. An Act to amend the law with respect to preferential payments in bankruptcy, and in the winding up of companies.

63. An Act to amend the 23rd section of the Crofters' Holdings (Scotland) Act, 1886.

64. An Act to amend the law of libel.

PUBLIC ACTS OF PARLIAMENT PASSED DURING THE SESSION 1888-9.

65. An Act to provide for the custody of the roll of solicitors of the Supreme Court in England by the Incorporated Law Society, and otherwise to amend the law relating to solicitors.

66. An Act to amend the Friendly Societies' Act, 1875, with reference to certain societies now subject to the provisions of section 30 of that Act.

52 AND 53 VICTORIA.—SESSION 1889.

1. An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on March 31, 1888, 1889, and 1890.

2. An Act to apply the sum of £3,729,203 out of the Consolidated Fund to the service of the year ending March 31st, 1890.

3. An Act to provide, during twelve months, for the discipline and regulation of the Army.

4. An Act to provide for the redemption of the Consolidated Three per Cent Stock and the Reduced Three per Cent Stock.

5. An Act to amend the Removal of Wrecks Act, 1877.

6. An Act to amend the law relating to the National Debt.

7. An Act to grant certain Duties of Customs and Inland Revenue; to alter other Duties, and amend the law relating to Customs and Inland Revenue.

8. An Act to make further provision for naval defence and defray the expenses thereof.

9. An Act to amend the Public Libraries Act, 1855.

10. An Act for amending and consolidating enactments relating to the administration of oaths.

11. An Act to regulate the sale of horseflesh for human food.

12. An Act to relieve the Courts of Assize from the trial of persons charged with offences triable at Quarter Sessions.

13. An Act to amend the Purchase of Land (Ireland) Act, 1885, and the Acts amending the same.

14. An Act to amend the provisions relating to hackney carriages of the Town Police Clauses Act, 1849.

15. An Act to apply the sum of £26,473,944 out of the Consolidated Fund to the service of the year ending March 31, 1890.

16. An Act to explain the Secretary for Scotland Act, 1887.

17. An Act to abolish any duties on coals leviable by the Corporation of London.

18. An Act to suppress indecent advertisements.

19. An Act to extend the time for the preparation of the registers of county electors in England and Wales.

20. An Act to amend the Agricultural Holdings (Scotland) Act, 1883.

21. An Act for amending the law relating to Weights and Measures, and for other purposes connected therewith.

22. An Act to amend the Friendly Societies Acts.

23. An Act to amend the Herring Fishery (Scotland) Acts, and for other purposes relating thereto.

24. An Act to repeal certain statutes relating to masters and servants in particular manufactures which have ceased to be put in force or have become unnecessary by the enactment of subsequent statutes.

25. An Act to provide a site for a National Portrait Gallery, and for other purposes connected therewith.

26. An Act to extend and amend the law relating to the recovery of small debts in Scotland.

27. An Act to amend the law with respect to rating places used for advertisements.

28. An Act to declare the boundaries of the Province of Ontario in the Dominion of Canada.

29. An Act to amend the Passengers' Act, 1855, and the Passengers' Act Amendment Act.

30. An Act for establishing a Board of Agriculture for Great Britain.

31. An Act to make provision for the audit of the manufacturing and shipbuilding, and other like accounts of the Army and Navy.

32. An Act to amend the law relating to the investment of trust funds.

33. An Act to provide for modifying the constitution of the Court of Appeal for the Windward Islands.

34. An Act to amend the Telegraph Acts, 1863 to 1885, and the Post-office Acts in relation to the Isle of Man.

35. An Act to make provision for the support and maintenance of the children of his Royal Highness Albert Edward, Prince of Wales, to be cited as the Prince of Wales's Children Act.

36. An Act to amend the Settled Land Act, 1882.

37. An Act to amend the Companies Clauses Consolidation Act, 1888.

38. An Act to remove doubts as to the validity of certain marriages solemnised in Basutoland and in British Bechuanaland.

39. An Act to amend and extend the law relating to judicial factors and others in Scotland, and to unite the offices of the Accountant of the Court of Session and the Accountant in Bankruptcy in Scotland.

40. An Act to promote intermediate education in Wales.

41. An Act to amend the Acts relating to lunatics.

42. An Act to amend the law relating to the Customs and Inland Revenue, and for other purposes connected with the public revenue and expenditure.

43. An Act to amend the law relating to the measurement of the tonnage of merchant ships.

44. An Act for the prevention of cruelty to, and better protection of, children.

45. An Act to amend and consolidate the Factory Acts.

46. An Act to amend the Merchant Shipping Act, 1854, and the other Acts amending the same.

47. An Act to amend the practice and proceedings of the Court of Chancery of the county palatine of Durham.

48. An Act to amend the County Court (Ireland) Acts.

49. An Act for amending the enactments relating to arbitration.

50. An Act to amend the laws relating to local government in Scotland.

PUBLIC ACTS OF PARLIAMENT PASSED DURING THE SESSION 1888-9.

51. An Act to amend the General Police and Improvement (Scotland) Act, 1862.
52. An Act to prevent the disclosure of official documents and information.
53. An Act to amend the Acts relating to the office of Paymaster-General, and to make better provision for the discharge of the duties of that office.
54. An Act to regulate the number and duties of the clerks of the Court of Session and Bill Chamber in Scotland, and for other purposes.
55. An Act for the better administration and endowment of the Universities of Scotland.
56. An Act to amend the law respecting children in workhouses, and respecting the borrowing of money by guardians and managers of district schools, and respecting the managers of the Metropolitan Asylum District.
57. An Act to amend the Regulation of Railway Acts, and for other purposes.
58. An Act to amend the Coinage Act, 1870, as respects light gold coins.
59. An Act to amend the Land Law (Ireland) Act, 1888, with regard to leaseholders.
60. An Act to amend the law with respect to preferential payments in bankruptcy in the administration of insolvent estates and in the winding up of companies in Ireland.
61. An Act to further amend the Acts relating to the raising of money by the London County Council, and for other purposes.
62. An Act to make further provision for the regulation of cotton cloth factories.
63. An Act for consolidating enactments relating to the construction of Acts of Parliament and for further shortening the language used in Acts of Parliament.
64. An Act to remove doubts as to the power of local government boards to make regulation respecting cholera.
65. An Act to amend the law as to the Council of India.
66. An Act to facilitate the construction of light railways in Ireland.
67. An Act to continue various expiring laws.
68. An Act to amend the law relating to pilotage.
69. An Act for the more effectual prevention and punishment of bribery and corruption of, and by members, officers, or servants of corporations, councils, boards, commissions, or other public bodies.
70. An Act to apply a sum out of the Consolidated Fund to the service of the year ending on March 31, 1890, to appropriate the supplies granted in this session of Parliament.
71. An Act to grant money for the purpose of certain local loans, and for other purposes relating to local loans.
72. An Act to provide for the notification of infectious disease to local authorities.
73. An Act to amend the law relating to the use of flags in the British merchant service.
74. An Act to enable the inspectors of Irish fisheries to prohibit steam trawling within a certain distance of the coast of Ireland.
75. An Act to amend the law in regard to Annual Parliamentary grants in the counties of Caithness and Sutherland.
76. An Act to facilitate the provision of technical instruction.

PREVENTION OF CRUELTY TO, AND PROTECTION OF, CHILDREN ACT, 1889.

CHAPTER 44.

AN ACT FOR THE PREVENTION OF CRUELTY TO, AND BETTER PROTECTION OF,
CHILDREN. 26th AUGUST, 1889.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

PUNISHMENT FOR ILL-TREATMENT AND NEGLECT OF CHILDREN

1. Any person over sixteen years of age who, having the custody, control, or charge of a child, being a boy under the age of fourteen years, or being a girl under the age of sixteen years, wilfully ill-treats, neglects, abandons, or exposes such child, or causes or procures such child to be ill-treated, neglected, abandoned, or exposed, in a manner likely to cause such child unnecessary suffering, or injury to its health, shall be guilty of a misdemeanor, and, on conviction thereof on indictment, shall be liable, at the discretion of the court, to a fine not exceeding one hundred pounds, or alternatively, or in default of payment of such fine, or in addition to payment thereof, to imprisonment, with or without hard labour, for any term not exceeding two years, and on conviction thereof by a court of summary jurisdiction, in manner provided by the Summary Jurisdiction Acts, shall be liable, at the discretion of the court, to a fine not exceeding twenty-five pounds, or alternatively, or in default of payment of such fine, or in addition thereto, to imprisonment, with or without hard labour, for any term not exceeding three months.

POWER TO INCREASE FINE WHERE OFFENDER INTERESTED IN DEATH OF CHILD.

2. If it be proved that a person convicted on indictment as aforesaid was interested in any sum of money accruable or payable in the event of the death of the child, and had knowledge that such sum of money was accruing or becoming payable, the court may, in its discretion, increase the amount of the said fine so that the fine shall not exceed two hundred pounds. Such interest as aforesaid in any sum of money accruable or payable in the event of the death of the child shall be charged in the indictment and put to the jury in the same way, as far as may be, as a previous conviction is now charged and put.

RESTRICTIONS ON EMPLOYMENT OF CHILDREN.

3. Any person who—

(a) causes or procures any child, being a boy under the age of fourteen years, or being a girl under the age of sixteen years, to be in any street for the purpose of begging or receiving alms, or of inducing the giving of alms, whether under the pretence of singing, playing, performing, offering anything for sale, or otherwise; or

PREVENTION OF CRUELTY TO, AND PROTECTION OF, CHILDREN ACT.

(b) causes or procures any child, being a boy under the age of fourteen years, or being a girl under the age of sixteen years, to be in any street, or in any premises licensed for the sale of any intoxicating liquor, other than premises licensed according to law for public entertainments, for the purpose of singing, playing, or performing for profit, or offering anything for sale, between ten p.m. and five a.m. ; or

(c) causes or procures any child under the age of ten years to be at any time in any street, or in any premises licensed for the sale of any intoxicating liquor, or in premises licensed according to law for public entertainments, or in any circus or other place of public amusement to which the public are admitted by payment for the purpose of singing, playing, or performing for profit, or offering anything for sale,

shall, on conviction thereof by a court of summary jurisdiction in manner provided by the Summary Jurisdiction Acts, be liable, at the discretion of the court, to a fine not exceeding twenty-five pounds, or alternatively, or in default of payment of the said fine, or in addition thereto, to imprisonment, with or without hard labour, for any term not exceeding three months.

Provided that any local authority may, if they think it necessary or desirable so to do, from time to time by byelaw extend or restrict the hours mentioned in subsection (b) of this section, either on every day or on any specified day or days of the week, and either as to the whole of their district or as to any specified area therein.

Provided also, that in the case of any entertainment or series of entertainments to take place in premises licensed according to law for public entertainments, or in any circus or other place of public amusement as aforesaid, where it is shown to the satisfaction of a petty sessional court, or in Scotland the school board, that proper provision has been made to secure the health and kind treatment of any children proposed to be employed thereat, it shall be lawful for the said court or school board, anything in this Act notwithstanding, to grant a license for such time and during such hours of the day, and subject to such restrictions and conditions as it may think fit for any child exceeding seven years of age, of whose fitness to take part in such entertainment or series of entertainments without injury the said court or school board is satisfied, to take part in such entertainment or series of entertainments, and such license may at any time be varied, added to, or rescinded by the said court or school board upon sufficient cause being shown ; and such license shall be sufficient protection to all persons acting under or in accordance with the same.

A Secretary of State may assign to any inspector appointed, or to be appointed under section sixty-seven of the Factory and Workshop Act, 1878, specially and in addition to any other usual duties, the duty of seeing whether the restrictions and conditions of any license under this section are duly complied with, and any such inspector shall have the same power to enter, inspect, and examine any place of public entertainment at which the employment of a child is for the time being licensed under this section as an inspector has to enter, inspect, and examine a factory or workshop under section sixty-eight of the same Act.

PREVENTION OF CRUELTY TO, AND PROTECTION OF, CHILDREN ACT.

Nothing in this section shall affect the provisions of the Elementary Education Act, 1876, or the Education (Scotland) Act, 1878. 39 & 40 Vict. c. 79. 41 and 42 Vict. c. 78.

So much of sub-section (c) of this section as makes it an offence to cause or procure a child to be in premises licensed according to law for public entertainment, or in any circus or other place of public amusement, for the purpose of singing, playing, or performing for profit, shall not come into operation until the first day of November one thousand eight hundred and eighty-nine.

TAKING OF OFFENDER INTO CUSTODY, AND PROTECTION OF CHILD.

4. (1) Any constable may take into custody without warrant any person who within view of such constable commits an offence under this Act, where the name and residence of such person are unknown to such constable and cannot be ascertained by such constable; and any constable may take to a place of safety any child in respect of whom an offence under section one or sub-section (a) of section three of this Act has been committed, and the child may there be detained until it can be brought before a court of summary jurisdiction, and such court may cause the child to be dealt with as circumstances may admit and require until the charge made against any person in respect of the said offence has been determined by the committal for trial, or conviction, or discharge of such person.

(2) Where a constable arrests any person without warrant in pursuance of this section the inspector or constable in charge of the station to which such person is conveyed shall, unless in his belief the release of such person on bail would tend to defeat the ends of justice, or to cause injury or danger to the child against whom the offence is alleged to have been committed, release the person arrested on his entering into such a recognisance, with or without sureties, as may in his judgment be required to secure the attendance of such person upon the hearing of the charge.

DISPOSAL OF CHILD BY ORDER OF COURT.

5. (1) Where a person having the custody or control of a child, being a boy under the age of fourteen or a girl under the age of sixteen years, has been

(a) convicted of committing in respect of such child an offence under section one of this Act, or any offence involving bodily injury to the child and punishable with penal servitude; or

(b) committed for trial for any such offence; or

(c) bound over to keep the peace towards such child,

any person may bring such child before a petty sessional court and the court, if satisfied on inquiry that it is expedient so to deal with the child, may order that the child be taken out of the custody of such person and committed to the charge of a relation of the child, or some other fit person named by the court, such relation or other person being willing to undertake such charge until it attains the age of fourteen years, or in the case of a girl sixteen years, or in either case for any shorter period, and may of his own motion or on the application of any person from time to time renew, vary, and revoke any such order: Provided that no order shall be

PREVENTION OF CRUELTY TO, AND PROTECTION OF, CHILDREN ACT.

made under this section unless a parent of the child is under committal for trial for having been, or has been proved to have been, party or privy to the offence, or has been bound over to keep the peace towards such child.

(2) Any person to whom a child is so committed shall, whilst the order is in force, have the like control over the child as if he were its parent, and shall be responsible for its maintenance, and the child shall continue under the control of such person, notwithstanding that it is claimed by its parent; and any court having power so to commit a child shall have power to make the like orders on the parent of the child to contribute to its maintenance during such period as aforesaid as if the child were detained under the Industrial Schools Acts, and such orders may be made on the complaint or application of the person to whom the child is for the time being committed, and the sums contributed by the parent shall be paid to such person as the court may name, and be applied for the maintenance of the child. In determining on the person to whom the child shall be so committed, the court shall endeavour to ascertain the religious persuasion to which the child belongs, and shall, if possible, select a person of the same religious persuasion, and such religious persuasion shall be specified in the order; and in any case where the child has been placed pursuant to any such order with a person not of the same religious persuasion as that to which the child belongs, the court shall, on the application of any person in that behalf, and on its appearing that a fit person of the same religious persuasion is willing to undertake the charge, make an order to secure his being placed with a person of the same religious persuasion.

Provided that if the order to commit the child to the charge of some relation or other person be made in respect of any person having been committed for trial for an offence, as specified in sub-section (1) (b) of this section, the court shall not be empowered to order the parent of the child to contribute to its maintenance prior to the trial of such person; and if he be acquitted of such charge, or if such charge be dismissed for want of prosecution, then any order that may have been made under this section shall forthwith be void, except with regard to anything which may have been lawfully done under it.

(3) One of Her Majesty's Principal Secretaries of State in England, and in Scotland the Secretary for Scotland, and in Ireland the Lord Lieutenant of Ireland may at any time in his discretion discharge a child from the custody of any person to whom it is committed, in pursuance of this section, either absolutely or on such conditions as such Secretary of State, Secretary, or Lord Lieutenant approves, and may, if he shall think fit, from time to time make, alter, or revoke rules in relation to children so committed to any person, and to the duties of such persons with respect to such children.

POWER OF SEARCH.

6. (1) If it appears to any stipendiary magistrate or to any two justices of the peace, on information made before him or them on oath by any person who, in the opinion of the magistrate or justices, is bonâ fide acting in the interest of any child, that there is reasonable cause to suspect that such child, being a boy under the age of fourteen years, or a girl under the age of sixteen years, has been or is

PREVENTION OF CRUELTY TO, AND PROTECTION OF, CHILDREN ACT.

being ill-treated or neglected in any place within the jurisdiction of such magistrate or justices in a manner likely to cause the child unnecessary suffering or to be injurious to its health, such magistrate or justices may issue a warrant authorising any person named therein to search for such child, and if it is found to have been or to be ill-treated or neglected in manner aforesaid, to take it to and detain it in a place of safety until it can be brought before a court of summary jurisdiction; and the court before whom the child is brought may cause it to be dealt with in the manner provided by section four.

Provided always, that the powers herein-before conferred on any two justices may be exercised by any one justice, if upon the information it appears to him to be a case of urgency: Provided also, that in the case of Scotland the jurisdiction hereby conferred on a magistrate or two justices shall be exercised only by a sheriff or sheriff substitute.

(2) The magistrate or justices or justice, or in Scotland the sheriff or sheriff substitute, issuing such warrant may by the same warrant cause any person accused of any offence in respect of the child to be apprehended and brought before a justice, and proceedings to be taken for punishing such person according to law.

(3) Any person authorised by warrant under this section to search for any child, and to take it to and detain it in a place of safety, may enter (if need be by force) any house, building, or other place specified in the warrant, and may remove the child therefrom.

(4) Provided always, that every warrant issued under this section shall be addressed to and executed by some superintendent, inspector, or other superior officer of police, who shall be accompanied by the person making the information, if such person so desire, unless the magistrate, justices, or justice otherwise direct, and may also, if the magistrate, justices, or justice so direct, be accompanied by a registered medical practitioner.

EVIDENCE OF ACCUSED PERSON.

7. In any proceeding against any person for an offence under this Act, such person shall be competent but not compellable, and the wife or husband of such person may be required to attend to give evidence as an ordinary witness in the case, and shall be competent but not compellable to give evidence.

EVIDENCE OF CHILD OF TENDER YEARS.

8. Where, in any proceeding against any person for an offence under this Act, the child in respect of whom the offence is charged to have been committed, or any other child of tender years who is tendered as a witness, does not in the opinion of the court understand the nature of an oath, the evidence of such child may be received, though not given upon oath, if, in the opinion of the court, such child is possessed of sufficient intelligence to justify the reception of the evidence, and understands the duty of speaking the truth. And the evidence of such child, though not given on oath or affirmation, but otherwise taken and reduced into writing, in accordance with the provisions of section seventeen of the Indictable Offences Act, 1848 (11 and 12

PREVENTION OF CRUELTY TO, AND PROTECTION OF, CHILDREN ACT.

Vict. c. 42), or of section fourteen of the Petty Sessions (Ireland) Act, 1851 (14 and 15 Vict. c. 93), shall be deemed to be a deposition within the meaning of those sections :

Provided that—

- (a) a person shall not be liable to be convicted of the offence unless the testimony admitted by virtue of this section and given on behalf of the prosecution, is corroborated by some other material evidence in support thereof implicating the accused ; and
- (b) any child whose evidence is received as aforesaid, and who shall wilfully give false evidence, shall be liable to be indicted and tried for such offence, and on conviction thereof may be adjudged such punishment as is provided for by section eleven of the Summary Jurisdiction Act, 1879 (41 and 42 Vict. c. 49), in the case of juvenile offenders.

PRESUMPTION OF AGE OF CHILD.

9. Where a person is charged with an offence under this Act in respect of a child who is alleged in the charge or indictment to be under any specified age, and the child appears to the court to be under that age, such child shall for the purposes of this Act be deemed to be under that age, unless the contrary is proved.

APPEAL FROM SUMMARY CONVICTION TO GENERAL OR QUARTER SESSIONS.

10. When, in pursuance of this Act, any person is convicted by a court of summary jurisdiction of an offence, and such person did not plead guilty or admit the truth of the information, or when in the case of any application to the court under section five of this Act any party thereto thinks himself aggrieved by any order or decision of the court, he may appeal against such conviction, or order, or decision, in England and Ireland to a court of general or quarter sessions, and in Scotland to the High Court of Justiciary in the manner provided by the Summary Prosecutions Appeals (Scotland) Act, 1875 (38 and 39 Vict. c. 62), or any Act amending the same.

EXPENSES OF PROSECUTION.

11. Where a misdemeanor under this Act is tried on indictment, the expenses of the prosecution shall be defrayed in like manner as in the case of a felony.

GUARDIANS MAY PAY COSTS OF PROCEEDINGS.

12. The guardians of any union or parish, or in Scotland the parochial board of any parish or combination, may, out of the funds under their control, pay the reasonable costs and expenses of any proceedings which they have directed to be taken under this Act in regard to the ill-treatment, neglect, abandonment, or exposure of any child, and, in the case of a union, shall charge such costs and expenses to the common fund.

PROVISION AS TO BYELAWS.

13. Every byelaw under this Act shall be subject—

- (a) in England to section one hundred and eighty-four of the Public Health Act, 1875 (38 and 39 Vict. c. 55), as if every local authority in England under this

PREVENTION OF CRUELTY TO, AND PROTECTION OF, CHILDREN ACT.

Act were a local authority within the meaning of that section, but with the substitution of one of Her Majesty's Principal Secretaries of State for the Local Government Board; and

- (b) in Scotland to so much of section sixty-two of the Public Health (Scotland) Act, 1867 (30 and 31 Vict. c. 101), as provides for the confirmation of rules and regulations and the proceedings preliminary to confirmation as if such rules and regulations included byelaws under this Act, and the local authority under this Act were a local authority within the meaning of that section, but with the substitution of the Secretary for Scotland for the Board of Supervision; and
- (c) in Ireland to section two hundred and twenty-one of the Public Health (Ireland) Act, 1878 (41 and 42 Vict. c. 52), with the substitution of the Lord Lieutenant for the Local Government Board.

ACT NOT TO TAKE AWAY RIGHT OF PARENT, &C., TO ADMINISTER PUNISHMENT.

14. Nothing in this Act contained shall be construed to take away or affect the right of any parent, teacher, or other person having the lawful control or charge of a child to administer punishment to such child.

SAVING FOR PROCEEDINGS UNDER OTHER LAWS.

15. Where an offence against this Act is also punishable under any other Act, or at common law, it may be prosecuted and punished either under this Act, or under the other Act, or at common law, so that no person be punished twice for the same offence.

SS. 8, 11 NOT TO APPLY TO SCOTLAND.

16. Sections eight and eleven of this Act shall not apply to Scotland.

DEFINITIONS.

17. In this Act—

The expression “ Summary Jurisdiction Acts ” means—

- (a) as regards England, the Summary Jurisdiction (English) Acts; and
- (b) as regards Scotland, the Summary Jurisdiction (Scotland) Acts, 1864 and 1881 (27 & 28 Vict. c. 53), and any Act amending the same (44 & 45 Vict. c. 33); and
- (c) as regards Ireland, within the police district of Dublin metropolis, the Acts regulating the powers and duties of justices of the peace for that district, or of the police for that district; and elsewhere in Ireland, the Petty Sessions (Ireland) Act, 1851 (14 & 15 Vict. c. 93), and any Act amending the same;

The expression “ court of summary jurisdiction ”—

- (a) as regards England, has the same meaning as in the Summary Jurisdiction Act, 1879 (42 & 43 Vict. c. 49); and
- (b) as regards Scotland, means the sheriff or sheriff substitute; and

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(c) as regards Ireland, means any justice or justices of the peace, police magistrate, or officer, by whatever name called, to whom jurisdiction is given by the Summary Jurisdiction Acts or any Acts therein referred to.

The expression “petty sessional court”—

(a) as regards England, has the same meaning as in the Summary Jurisdiction Act, 1879 ;

(b) as regards Scotland and Ireland, has the same meaning as the expression court of summary jurisdiction as above defined.

The expression “street” includes any highway or other public place, whether a thoroughfare or not ;

The expression “place of safety” includes a workhouse and any place certified by the local authority by byelaw under this Act for the purposes of this Act.

The expression “parent” when used in relation to a child includes guardian and every person who is by law liable to maintain the child.

The expression “committed for trial” means, as regards England or Ireland, committed to prison or admitted to bail in manner provided in the Indictable Offences Act, 1848 (11 & 12 Vict. c. 42), or the Petty Sessions (Ireland) Act, 1851 (14 & 15 Vict. c. 93).

The expression “Industrial Schools Acts” means—

(a) as regards England and Scotland, the Industrial Schools Act, 1866 (29 & 30 Vict. c. 118), and the Acts amending the same, or any Act of the present or any future session of Parliament repealing that Act and re-enacting the provisions thereof with or without modifications, and

(b) as regards Ireland, the Industrial Schools Act (Ireland), 1868 (31 & 32 Vict. c. 25), and the Acts amending the same.

The expression “local authority” means, as regards any borough in England, the council of the borough ; as regards the city of London, the common council ; as regards the county of London, the county council ; and as regards any other place in England, the urban or rural sanitary authority ; as regards any burgh in Scotland being either a royal burgh or a burgh returning or contributing to return a member to Parliament, the town council ; as regards any police burgh in Scotland, the Commissioners of Police thereof, and as regards any county in Scotland exclusive of any such burgh, the Commissioners of Supply, or in their place any other body by any Act of this present session of Parliament entrusted with the administrative business of such county ; and as regards Ireland the sanitary authority within the meaning of the Public Health (Ireland) Act, 1878 (41 & 42 Vict. c. 52).

The expression “Lord Lieutenant” includes Lords Justices or other Chief Governor or Governors of Ireland for the time being.

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As regards Scotland,—

The expression “misdemeanor” means crime and offence;

The expression “enter into a recognisance with or without sureties” means grant a bond of caution;

The expression “justice of the peace” means sheriff or sheriff substitute;

The expression “work house” means poor house.

REPEAL OF 31 & 32 VICT. C. 122, S. 37.


18. Section thirty-seven of the Poor Law Amendment Act, 1868, is hereby repealed.

Provided that such repeal shall not affect—

- (a) Anything duly done or suffered under the enactment hereby repealed; or
 - (b) Any penalty, forfeiture, or punishment incurred under any offence committed against the enactment hereby repealed; or
 - (c) Any legal proceedings in respect of any such penalty, forfeiture, or punishment;
- and any such legal proceedings may be instituted and carried on, and the penalty, forfeiture, or punishment enforced, in like manner as if this Act had not passed.

SHORT TITLE.

19. This Act may be cited as the Prevention of Cruelty to, and Protection of, Children Act, 1889.



ARRANGEMENT OF SECTIONS.

Section.

1. Short title.
2. Commencement.
3. Construction.
4. Interpretation.
5. Temperature and humidity of the atmosphere.
6. Power to alter table of humidity.
7. Thermometers to be employed.
8. Notice of artificial production of humidity to be given.
9. Admission of fresh air.
10. Inspectors to visit the factories.
11. Notice of cessation of artificial production of humidity.
12. Provisions for preventing inhalation of dust.
13. Penalties for offences.

SCHEDULES.

THE COTTON CLOTH FACTORIES ACT, 1889.

CHAPTER 62.

AN ACT TO MAKE FURTHER PROVISION FOR THE REGULATION OF COTTON
CLOTH FACTORIES, 30TH AUGUST, 1889.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

SHORT TITLE.

1. This Act may be cited as the Cotton Cloth Factories Act, 1889.

COMMENCEMENT.

2. This Act shall come into operation on the first day of March one thousand eight hundred and ninety, which day is in this Act referred to as the commencement of this Act.

THE COTTON CLOTH FACTORIES ACT.

CONSTRUCTION.

3. This Act shall be construed as one with the Factory and Workshop Act, 1878. 41 & 42 Vict. c. 16.

INTERPRETATION.

4. In this Act—

The expression “cotton cloth factory” shall mean any room, shed, or workshop, or any part thereof, in which the weaving of cotton cloth is carried on.

Expressions referring to the artificial raising of temperature or production of humidity shall include the raising of temperature or production of humidity by any artificial means whatsoever except by gas when used for lighting purposes only.

TEMPERATURE AND HUMIDITY OF THE ATMOSPHERE.

5. (1) The amount of moisture in the atmosphere of a cotton cloth factory shall not at any time be in excess of such amount as is represented by the number of grains of moisture per cubic foot of air shown in column I. of the table in Schedule A. to this Act opposite to such figure in column II. as represents the temperature existing in such cotton cloth factory at such time.

Provided that in a cotton cloth factory the temperature shall not at any time be artificially raised above seventy degrees, except in so far as may be necessary in the process of giving humidity to the atmosphere and according to the table in Schedule A. of this Act.

(2) The fact that one of the wet bulb thermometers in such factory gives a higher reading than the figure shown in column III. of Schedule A. to this Act opposite to such figure in column II. as represents the temperature existing in such factory, shall be evidence that the amount of moisture in the atmosphere exceeds the limit in the last preceding sub-section prescribed.

POWER TO ALTER TABLE OF HUMIDITY.

6. One of Her Majesty's Principal Secretaries of State may from time to time by order repeal or vary the table in Schedule A. of this Act, and substitute any new or amended table therefor: provided always, that such varied or substituted table shall be laid in a complete form before both Houses of Parliament if Parliament be sitting, or if not, then within three weeks after the beginning of the next ensuing session of Parliament; and if such table shall be disapproved by either House of Parliament within forty days after the same shall have been so laid before Parliament, such table shall be void and of no effect: Provided also, that no such table shall come into force or operation until the same shall have been laid before Parliament for forty days; but after the expiration of such forty days, if the table has not been disapproved of as aforesaid, the Secretary of State shall cause a copy thereof to be published in the “London Gazette,” and to be given to every occupier of a cotton cloth factory, who, in pursuance of this Act, has given notice of humidity of the atmosphere being artificially produced in such factory, and after the expiration of fourteen days from the first publication thereof in the “London Gazette,” the varied or substituted table shall be deemed to be the table in Schedule A. of this Act.

THE COTTON CLOTH FACTORIES ACT.

THERMOMETERS TO BE EMPLOYED.

7. For the purpose of recording the humidity of the atmosphere and the temperature in a cotton cloth factory, there shall be provided, maintained, and kept in correct working order in every such factory two sets of standardised wet and dry bulb thermometers.

The following regulations shall be observed with reference to the employment of such thermometers in each cotton cloth factory :

- (i.) One set of thermometers is to be fixed in the centre and one at the side of the factory, or in such other position as may be directed or sanctioned by an inspector of factories, so as to be plainly visible to the operatives.
- (ii.) The occupier or manager or person for the time being in charge of each factory shall read the thermometers twice in the day, viz., between ten o'clock and eleven o'clock in the forenoon and between three o'clock and four o'clock in the afternoon, on every day that any operatives are employed in the factory, and shall record the readings of each thermometer at each of such times on a form provided for the purpose for each set of thermometers in the form and in accordance with the regulations contained in Schedule B. of this Act.
- (iii.) The form in which the readings of each thermometer provided for in sub-section (ii.) of this section are to be recorded shall be kept hung up near the thermometers, and after being duly filled up, shall be forwarded at the end of each month to the inspector of the district, and a copy shall be kept at the factory for reference.
- (iv.) There shall be kept hanging up in a frame, and properly glazed, in a conspicuous position and near to each set of thermometers a copy of the table set out in Schedule A. of this Act.
- (v.) Each form shall be *primâ facie* evidence of the humidity of the atmosphere and temperature in the factory in which such form was hung up.

NOTICE OF ARTIFICIAL PRODUCTION OF HUMIDITY TO BE GIVEN.

8. The occupier of any cotton cloth factory in which humidity of the atmosphere is artificially produced shall give notice thereof in writing to the chief inspector of factories.

The notice shall be given in the case of a factory in which humidity is so produced at the commencement of this Act within one week after the commencement of this Act, and in the case of any other factory at or before the time at which the artificial production of humidity is commenced in the factory.

ADMISSION OF FRESH AIR.

9. In every factory in respect of which such notice has been given, arrangements shall be made and maintained to the satisfaction of the inspector of factories for the district for admitting in every hour during which work is carried on not less than six

THE COTTON CLOTH FACTORIES ACT.

hundred cubic feet of fresh air for each person employed therein ; and the arrangements for such ventilation shall be kept in operation subject, as far as possible, to the control of the persons employed therein.

INSPECTORS TO VISIT THE FACTORIES.

10. Every factory in respect of which such notice has been given shall be visited by an inspector of factories once at least in every three months. The inspector shall examine into the temperature, humidity of the atmosphere, ventilation, and quantity of fresh air in the factory, and shall report to the chief inspector of factories in accordance with the form printed in Schedule C. of this Act.

NOTICE OF CESSATION OF ARTIFICIAL PRODUCTION OF HUMIDITY.

11. If at any time the occupier of any factory in respect of which notice has been given in conformity with the eighth section of this Act shall cease to produce humidity by artificial means, he may give notice in writing of such cessation, and from the date of such notice, and so long as humidity is not artificially produced in the factory, the provisions of this Act with respect to factories in which humidity of the atmosphere is artificially produced shall not apply to such factory.

PROVISIONS FOR PREVENTING INHALATION OF DUST.

12. Where an inspector considers that dust is generated, and such dust is inhaled by the workers to an injurious extent, and it appears to such inspector that such inhalation could be prevented by the use of mechanical or other means, the following provisions shall apply :—

(1) The inspector shall serve on the occupier of the factory a notice requiring him to adopt such mechanical or other means as the said inspector requires to prevent the inhalation of such dust :

(2) The occupier, within seven days after the receipt of the notice, may serve on the inspector a requisition to refer the matter to arbitration ; and thereupon the matter shall be referred to arbitration, and two skilled arbitrators shall be appointed, the one by the inspector and the other by the occupier ; and the provisions of the Companies Clauses Consolidation Act, 1845 (8 & 9 Vict. c. 16), with respect to the settlement of disputes by arbitration shall, subject to the express provisions of this section, apply to the said arbitration, and the arbitrators or their umpire shall give the decision within twenty-one days after the last of the arbitrators, or, in the case of the umpire, after the umpire is appointed, or within such further time as the occupier and inspector, by writing, allow ; and if the decision is not so given, the matter shall be referred to the arbitration of an umpire to be appointed by the judge of the county court within the jurisdiction of which the factory is situate :

(3) If the arbitrators or their umpire decide that it is unnecessary or impossible to prevent the inhalation of such dust, or that the means required to be adopted by the inspector are not reasonable, the notice shall be cancelled, and the

THE COTTON CLOTH FACTORIES ACT.

occupier shall not be required to carry out the notice of the said inspector, and the expenses of the arbitration shall be paid as the expenses of the inspectors under this Act :

- (4) If the occupier does not within the said seven days serve on the inspector a requisition to refer the matter to arbitration, or does not appoint an arbitrator within seven days after he served that requisition, or if neither the arbitrators nor the umpire decide that it is unnecessary or impossible to prevent the inhalation of such dust, or that the means required to be adopted by the inspector are not reasonable, the occupier shall prevent the inhalation of dust in accordance with the notice or with the award of the arbitrators or umpire if it modifies the notice, and the expenses of the arbitration shall be paid by the occupier, and shall be recoverable from him by the inspector in the county court :
- (5) Where the occupier of a factory fails to comply within a reasonable time with the requirements of this section as to the inhalation of dust in accordance with the notice or award, or fails to keep and to maintain such factory in accordance therewith, he shall be deemed to contravene this Act.

PENALTIES FOR OFFENCES.

13. If in the case of any cotton cloth factory there is a contravention of or non-compliance with any of the provisions of this Act, the inspector shall give notice in writing to the occupier of the same of the acts or omissions constituting the contravention or non-compliance, and if such acts or omissions, or any of them, are continued or not remedied, or are repeated within twelve months after such notice has been given, the occupier of such factory shall be liable, on summary conviction, for the first offence to a penalty of not less than five pounds nor more than ten pounds, and for every subsequent offence to a penalty of not less than ten pounds nor more than twenty pounds.

THE COTTON CLOTH FACTORIES ACT.

SCHEDULES.

SCHEDULE A.

MAXIMUM LIMITS OF HUMIDITY OF THE ATMOSPHERE AT GIVEN TEMPERATURES.

I. Grains of Moisture per Cubic Foot of Air.	II. Dry Bulb Thermometer Readings. Degrees Fahrenheit.	III. Wet Bulb Thermometer Readings. Degrees Fahrenheit.
5.1	60	58
5.2	61	59
5.4	62	60
5.6	63	61
5.8	64	62
6	65	63
6.2	66	64
6.4	67	65
6.6	68	66
6.9	69	67
7.1	70	68
7.1	71	68.5
7.1	72	69
7.4	73	70
7.4	74	70.5
7.65	75	71.5
7.7	76	72
8	77	73
8	78	73.5
8.25	79	74.5
8.55	80	75.5
8.6	81	76
8.65	82	76.5
8.85	83	77.5
8.9	84	78
9.2	85	79
9.5	86	80
9.55	87	80.5
9.9	88	81.5
10.25	89	82.5
10.3	90	83
10.35	91	83.5
10.7	92	84.5
11	93	85.5
11.1	94	86
11.5	95	87

THE COTTON CLOTH FACTORIES ACT.

SCHEDULE B.

FORM FOR RECORDING THE READINGS OF THE THERMOMETERS.

Name of occupier.....

Factory No.....

Number of operatives employed in it.....

READINGS.

Date.			Between 10 and 11 a.m.		Between 3 and 4 p.m.		Remarks.	If no Artificial Humidity produced insert No Steam.
Year.	Month.	Day	Dry Bulb Thermometer. Degrees Fah.	Wet Bulb Thermometer Degrees Fah.	Dry Bulb Thermometer Degrees Fah.	Wet Bulb Thermometer Degrees Fah.		
		1					†	
		2						
		3						
		4						
		5						
		6						
		7						
		8						
		9						
		10						
		11						
		12						
		13						
		14						
		15						
		16						
		17						
		18						
		19						
		20						
		21						
		22						
		23						
		24						
		25						
		26						
		27						
		28						
		29						
		30						
		31						

† Fill in:—e.g., Too damp.

Signed

A. B.

Correct, &c.

Occupier or Manager.

THE COTTON CLOTH FACTORIES ACT.

SCHEDULE C.

FORM OF THE INSPECTOR'S REPORT.

Name of occupier.....

Number of operatives employed.....

Number of rooms or factories used

Number of operatives in each
room or factory.With cubic contents of each such
room or factory.The general state of the temperature is (satisfactory.)
(unsatisfactory.)

,, ,, humidity ,, ,,

,, ,, ventilation ,, ,,

The temperature was in excess of the prescribed maximum temperature on
..... occasions.The humidity of the atmosphere was in excess of the degree prescribed in the
table in Schedule A. of the Cotton Cloth Factories Act, 1889, on.....
occasions.

General remarks.

Date.....

Signed,

.....Inspector.

THE SALE OF HORSEFLESH, &c., REGULATION ACT, 1889.

CHAPTER 2.

AN ACT TO REGULATE THE SALE OF HORSEFLESH FOR HUMAN FOOD,
24TH JUNE, 1889.

WHEREAS it is desirable to make regulations with respect to the sale of horseflesh for human food :

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

SIGNS ON HORSEFLESH SHOPS.

1. No person shall sell, offer, expose, or keep for sale any horseflesh for human food, elsewhere than in a shop, stall, or place over or upon which there shall be at all times painted, posted, or placed in legible characters of not less than four inches in length, and in a conspicuous position, and so as to be visible throughout the whole time, whether by night or day, during which such horseflesh is being offered or exposed for sale, words indicating that horseflesh is sold there.

HORSEFLESH NOT TO BE SOLD AS OTHER MEAT.

2. No person shall supply horseflesh for human food to any purchaser who has asked to be supplied with some meat other than horseflesh, or with some compound article of food which is not ordinarily made of horseflesh.

POWER OF MEDICAL OFFICER OF HEALTH TO INSPECT MEAT, &c.

3. Any medical officer of health or inspector of nuisances or other officer of a local authority acting on the instructions of such authority or appointed by such authority for the purposes of this Act may at all reasonable times inspect and examine any meat which he has reason to believe to be horseflesh, exposed for sale or deposited for the purpose of sale, or of preparation for sale, and intended for human food, in any place other than such shop, stall, or place as aforesaid, and if such meat appears to him to be horseflesh he may seize and carry away or cause to be seized and carried away the same, in order to have the same dealt with by a justice as herein-after provided.

POWER OF JUSTICE TO GRANT WARRANT FOR SEARCH.

4. On complaint made on oath by a medical officer of health or inspector of nuisances, or other officer of a local authority, any justice may grant a warrant to any such officer to enter any building, or part of a building other than such shop, stall, or place as aforesaid, in which such officer has reason for believing that there is kept or concealed any horseflesh, which is intended for sale, or for preparation for sale for human food, contrary to the provisions of this Act ; and to search for, seize, and carry away or cause to be seized and carried away any meat that appears to such officer to be such horseflesh, in order to have the same dealt with by a justice as herein-after provided.

SALE OF HORSEFLESH REGULATION ACT.

Any person who shall obstruct any such officer in the performance of his duty under this Act shall be deemed to have committed an offence under this Act.

POWER OF JUSTICE WITH REFERENCE TO DISPOSAL OF HORSEFLESH.

5. If it appears to any justice that any meat seized under the foregoing provisions of this Act is such horseflesh as aforesaid, he may make such order with regard to the disposal thereof as he may think desirable; and the person in whose possession or on whose premises the meat was found shall be deemed to have committed an offence under this Act, unless he proves that such meat was not intended for human food contrary to the provisions of this Act.

PENALTY.

6. Any person offending against any of the provisions of this Act, for every such offence shall be liable to a penalty not exceeding twenty pounds, to be recovered in a summary manner; and if any horseflesh is proved to have been exposed for sale to the public in any shop, stall, or eating-house other than such shop, stall, or place as in the first section mentioned, without anything to show that it was not intended for sale for human food, the onus of proving that it was not so intended shall rest upon the person exposing it for sale.

DEFINITION OF "HORSEFLESH."

7. For the purposes of this Act "horseflesh" shall include the flesh of asses and mules, and shall mean horseflesh, cooked or uncooked, alone or accompanied by or mixed with any other substance.

LOCAL AUTHORITIES FOR PURPOSES OF ACT.

8. For the purposes of this Act the local authorities shall be, in the City of London and the liberties thereof, the Commissioners of Sewers, and in the other parts of the county of London the vestries and district boards acting in the execution of the Metropolis Local Management Acts, and in other parts of England the urban and rural sanitary authorities, and in Ireland the urban and rural sanitary authorities under the Public Health (Ireland) Act, 1878. 41 and 42 Vict. c. 52.

APPLICATION TO SCOTLAND.

9. In the application of this Act to Scotland the expression "justice" shall include sheriff and sheriff substitute, and the expression "local authority" shall mean any local authority authorised to appoint a public analyst under the Sale of Food and Drugs Act, 1875, and the procedure for the enforcement of this Act shall be in the manner provided in the thirty-third section of the said Sale of Food and Drugs Act, 1875. 38 and 39 Vict. c. 63.

SHORT TITLE.

10. This Act may be cited as the Sale of Horseflesh, &c., Regulation Act, 1889.

COMMENCEMENT OF ACT.

11. This Act shall come into operation on the twenty-ninth day of September one thousand eight hundred and eighty-nine.

RAILWAY ACCIDENTS.

PROPORTION OF PASSENGERS KILLED AND INJURED FROM CAUSES BEYOND THEIR OWN CONTROL,

THE FOLLOWING STATEMENT SHOWS THE PROPORTION OF PASSENGERS RETURNED AS KILLED AND INJURED FROM CAUSES BEYOND THEIR OWN CONTROL, IN PASSENGER-JOURNEYS, FOR THE YEARS 1874 TO 1888:—

YEAR.	Number of Passengers Killed and Injured from causes beyond their own control, from Accidents to Trains.		Number of Passenger Journeys (exclusive of Journeys by Season-ticket Holders).	Proportion returned as Killed and Injured (from causes beyond their own control) to number carried.	
	Killed.	Injured.		Killed.	Injured.
1874.....	86	1,613	477,840,411	1 in 5,556,284	1 in 296,243
1875.....	17	1,212	506,975,234	1 in 29,882,073	1 in 418,296
1876.....	38	1,279	538,287,295	1 in 14,165,455	1 in 420,865
1877.....	11	664	551,593,654	1 in 50,144,876	1 in 830,713
1878.....	24	1,173	565,024,455	1 in 23,542,685	1 in 481,692
1879.....	*75	602	562,732,890	1 in 7,503,105	1 in 934,772
1880.....	29	904	603,885,025	1 in 20,823,586	1 in 668,013
1881.....	23	987	622,160,000	1 in 27,050,435	1 in 630,354
1882.....	18	803	654,838,295	1 in 36,379,905	1 in 815,489
1883.....	11	662	683,718,137	1 in 62,156,194	1 in 1,032,806
1884.....	31	864	694,991,860	1 in 22,419,092	1 in 804,338
1885.....	6	436	697,213,031	1 in 116,202,171	1 in 1,599,112
1886.....	8	615	725,584,390	1 in 90,698,049	1 in 1,179,812
1887.....	25	538	733,670,000	1 in 29,346,800	1 in 1,363,699
1888.....	11	594	742,830,000	1 in 67,530,000	+1 in 1,250,555

* Including 73 persons lost in the Tay Bridge disaster in the year 1879.

+ If the journeys of season-ticket holders, which have been estimated for the past year at 140,000,000, are included, the proportions would be nearly 1 killed in 80 millions, and 1 injured in one-and-a-half millions.

NAMES OF ALL PRESENT MEMBERS OF THE HOUSE OF COMMONS WHO ARE IN RECEIPT OF PUBLIC MONEY FROM THE NATIONAL EXCHEQUER, &c.

RETURN to an Order of the Honourable The House of Commons, dated 19th July 1888; — for,

RETURN “showing the NAMES of all the present MEMBERS of the House of Commons who are in Receipt of PUBLIC MONEY from the NATIONAL EXCHEQUER, whether in the form of Salary, Pay, Pension, or Allowance of any kind, or who have received Commutation in respect thereof under the Commutation Acts, with separate Columns showing the Names of the Constituencies for which they sit, the Amounts they Receive or have Commuted, with the Amount of the Commutation Money, and the Name of the Office or Nature of the Service for which the Money is or has been paid (in continuation of Parliamentary Paper, No. 304, of Session 1872).”

RETURN of the NAMES of all MEMBERS of the House of Commons who are in Receipt of PUBLIC MONEY from ARMY VOTES.

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.			Allowance.			Amount Paid for Commutation of Pension, &c.			REMARKS.
			£	s.	d.	£	s.	d.	£	s.	d.	
Anstruther, R. W. L..	Woodbridge, Suffolk	Lieutenant Colonel, Rifle Brigade..	250	0	0	....	....	....	3,139	11	6	
Baird, J. G. A.....	Glasgow (Central)..	Captain, Ayrshire Yeomanry.....	5	16	8	1	17	0	....	....	....
Bass, H. A.	Western Division, Staffordshire.	Lieutenant Colonel, 4th Battalion, North Staffordshire Regiment.	22	19	0	12	8	6	....	....	....
Bentinck, Lord H. C.	North Western Divi- sion, Norfolk.	Lieutenant, Derbyshire Yeomanry..	2	16	0	....	....	....	....	....	....
Blundell, Col. H. B. H.	South Western Divi- sion, Lancashire.	Major on Half-pay	200	15	0	....	....	....	....	....	....
Bridgeman, Hon. F. C.	Bolton	Major and Colonel, Scots Guards..	493	10	7	25	17	1	....	....	....
Brodrick, Hon. W. St. J. F.	Guildford Division, Surrey.	Financial Secretary, War Office....	1,500	0	0	....	....	....	....	....	....

Names of all MEMBERS of the HOUSE of COMMONS who are in Receipt of PUBLIC MONEY from ARMY VOTES.—CONTINUED.

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.		Allowance.		Amount Paid for Commutation of Pension, &c.		REMARKS.
			£	s. d.	£	s. d.	£	s. d.	
Hughes-Hallett, Col. F. C.	Rochester	Lieutenant Colonel, 2nd Brigade, Southern Division, Royal Artillery	22	19 0	14	17 0	....	....
Kenyon-Slaney, W. S.	Newport Division, Shropshire.	Formerly Lieutenant, Royal Artillery Colonel on Half-pay	89	0 0	....	....	1,259	2 0	
Lawson, H. L. W. ..	St. Pancras, West..	Captain, Bucks Yeomanry	5	16 8	1	17 0	....	....
Legh, J. W.	Newton Division, South West Lancashire.	Lieutenant, Lancashire Hussars Yeomanry.	4	1 0	1	7 9	....	....
Lees, E.	Oldham	Lieutenant, Dorset Yeomanry	4	19 0	1	4 8	....	....
Llewellyn, E. H.	North Somerset ..	Major, 4th Battalion, Somerset Regiment.	15	12 6	10	19 4	....	....
Long, W. H.	Devizes Division, Wiltshire.	Captain, Royal Wiltshire Yeomanry.	5	16 8	1	17 0	....	....	{ See also Civil Departments.
Maxwell, Sir Herbert Eustace, Bart.	Wigtownshire	Lieutenant Colonel, Ayr and Wigtown Militia (3rd Battalion, Royal Scots Fusiliers).	21	12 0	5	8 0	....	....	Ditto.
Mildmay, T. B.	Totnes Division, Devonshire.	Lieutenant, West Kent Yeomanry..	3	12 0	1	4 8	....	....
Nolan, J. P.	Galway, North....	Lieutenant Colonel, Royal Artillery	250	0 0	....	....	3,186	4 0	
Norton, R.	Tunbridge, Kent ..	Third Class Clerk, War Office	53	6 8	....	....	754	10 6	
O'Connor, A. J. B. ...	Donegal, East	Clerk, War Office.....	172	10 0	....	....	2,420	18 6	
Rasch, F. C.	South East Division, Essex.	Major, 4th Battalion, Essex Regiment.	15	12 9	6	17 3	....	....
Ridley, Sir M. W., Bart	Blackpool	Lieutenant Colonel and Honorary Col., Northumberland Yeomanry.	9	4 0	1	17 0	....	....
Sandys, T. M.	Bootle	Major and Honorary Lieutenant Colonel, 3rd Battalion, North Lancashire Regiment.	5	12 0	2	18 6	....	....

Selwyn, C. W.	Wisbeach Division, Cambridgeshire.	Captain, Royal Horse Guards	Nil, being a seconded officer under Article 248 of Royal Warrant.	....	....
Stanhope, Rt. Hon. E.	Horncastle Division, Lincolnshire.	Secretary of State for War	5,000 0 0	....	....
Tollennache, J. H. ..	Eddisbury Division of Cheshire.	Captain and Honorary Major, Cheshire Yeomanry.	5 16 0	0 12 4	....
Tracy, Hon. F. S. A. H.	Montgomery Dist..	Captain, Worcester Yeomanry	7 5 10	2 6 3	....
Walsh, Hon. A. J. H.	Radnorshire	Lieutenant, Royal East Kent Yeomanry.	3 4 0	1 4 8	....
Waring, T.	North Down	Lieutenant Colonel, 5th Battalion, Royal Irish Rifles.	22 19 0	13 2 0	....
Weymouth, Viscount.	Frome Division, Somerset.	Lieutenant, Royal Wilts, Yeomanry	....	....	....
Winn, Hon. R.	Pontefract	Lieutenant, Coldstream Guards....	188 12 6	....	....
Wolmer, Viscount....	Petersfield Division, Hants.	Captain, 3rd Battalion, Hants Regiment.	15 12 9	8 8 9	....
NOTE—The Right Hon. Sir W. T. Marriott,		Q. C. (Brighton), Judge Advocate General,	does not	receive any	pay.
<i>The following Officers would have</i>		<i>been entitled to Pay and Allowance</i>	<i>had they</i>	<i>attended the</i>	<i>last Annual Training.</i>
Acland, C. T. D.	East Cornwall	Lieutenant Col., 1st Devon Yeomanry	....	....	....
Akers-Douglas, A. ..	St. Augustine's District, Kent.	Lieutenant, Royal East Kent Yeomanry.	....	....	....
Ashmead-Bartlett, E.	Eccleshall, Sheffield	Lieutenant, 3rd Battalion, West Yorkshire Regiment.	....	....	....
Beckett, E. W.	Whitby Division, Yorkshire.	Captain, Yorkshire Hussars Yeomanry.	....	....	....
Carmarthen, Marq. of	Brixton	Lieut., Yorkshire Hussars Yeomanry	....	....	....
Curzon, Viscount....	Wycombe	Captain, Leicester Yeomanry ....	....	....	....
Mulholland, H. L. ..	Londerry County, North.	Captain, 5th Battalion, Royal Irish Rifles.	....	....	....
Saunderson, E. J. ..	North Armagh	Major and Hon. Lt. Col., 4th Battalion, Royal Irish Fusiliers.	....	....	....
Seale-Hayne, C.	Ashburton Division, Devon.	Lieutenant Colonel, 3rd Battalion, Devon Regiment.	....	....	....
Shepherd-Cross, H...	Bolton	Captain and Honorary Major, Duke of Lancaster's Yeomanry.	....	....	....

See also Civil
Departments.
See also pay-
ments from
Navy Votes.

RETURN of the NAMES of all MEMBERS of the HOUSE OF COMMONS who are in Receipt of PUBLIC MONEY paid from CONSOLIDATED
FUND, CIVIL LIST, or VOTES for CIVIL SERVICE or REVENUE DEPARTMENTS.

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.	Allowance.	Amount Paid for Commutation of Pension, &c.	REMARKS.
HOUSEHOLD OF Burghley, Lord.	HER MAJESTY: Northamptonshire, North.	Groom in Waiting	£ s. d. 336 0 0	£ s. d.	£ s. d.	See also pay- ments from Army Votes.
Folkestone, Viscount. Hill, Lord Arthur.	Enfield, Middlesex. Down, West	Treasurer, Ld. Steward's Department Comptroller, Lord Steward's De- partment.	904 0 0 904 0 0	.... ....	.... ....
Lewisham, Viscount..	Lewisham	Vice Chamberlain	924 0 0	....	....
HER MAJESTY'S Akers-Douglas, A. ..	GOVERNMENT, &c.: Kent, East, or St. Augustine's.	Parliamentary Secretary to the Treasury.	2,000 0 0	....	....	See also pay- ments from Army Votes.
Ashmead-Bartlett, E.	Sheffield, Eccleshall	Civil Lord of the Admiralty .....	....	....	....	Paid from Navy Votes.
Balfour, Rt. Hn. A. J.	Manchester, East..	Chief Secretary for Ireland	4,425 0 0	....	....	Paid from Army Votes.
Brodrick, Hn. W. St. J.	Surrey, Guildford..	Financial Secretary, War Office ..	....	....	....
Clarke, Sir E., Q.C..	Plymouth	Solicitor General	6,000 0 0	In addition to Fees.	....
De Worms, Baron H.	Liverpool, East, Toxteth.	Parliamentary Under Secretary of State for the Colonies.	2,000 0 0	....	....
Fergusson, Right Hn. Sir James Bart.	Manchester, North East.	Under Secretary of State, Foreign Office.	1,500 0 0	....	....
Forwood, A. B.	Lancashire, South West, Ormskirk.	Parliamentary Secretary to the Admiralty.	....	....	....	Paid from Navy Votes.
Goschen, Right Hon. G. J.	St. George's, Han- over-square.	Chancellor of the Exchequer	5,000 0 0	....	....
Hamilton, Right Hon. Lord G.	Middlesex, Ealing..	First Lord of the Admiralty .....	....	....	....	Paid from Navy Votes.

Hart-Dyke, Right Hn. Sir W.	Kent, Dartford....	Vice President of the Council.....	2,000	0	0	....	....
Herbert, Hon. S.....	Croydon	Junior Lord of the Treasury	1,000	0	0	....	....	{ Entitled to pension of £1,200 when not holding office.
Hicks-Beach, Rt. Hn. Sir M. E.	Bristol, West	President of the Board of Trade ..	2,000	0	0	....	....	{
Hill, A. Staveley, Q.C.	Staffordshire, Kingswinford.	Counsel to the Admiralty and Judge Advocate of the Fleet.	100	0	0	In addition to Fees.	....	{
Jackson, W. L.....	Leeds, North.....	Financial Secretary to the Treasury	2,000	0	0	....	....	{
Long, W. H.....	Wiltshire, Devizes..	Parliamentary Secretary, Local Government Board.	1,200	0	0	....	....	{ See also payments from Army Votes.
Macdonald, Right Hn. J. H. A.	Edinburgh and St. Andrew's Uni- versities.	Lord Advocate, Scotland	3,279	10	0	In addition to Fees.	....	{
Madden, D. H., Q.C.	Dublin University..	Solicitor General for Ireland.....	2,000	0	0	In addition to Fees.	....	{
Marriott, Right Hon. Sir W. T., Q.C.	Brighton	Judge Advocate General.....	....			....	....	{ See payments from Army Votes.
Matthews, Rt. Hn. H.	Birmingham, East..	Home Secretary	5,000	0	0	....	....	{
Maxwell, Sir H. E., Bart.	Wigtownshire	Junior Lord of the Treasury	1,000	0	0	....	....	{ See also payments from Army Votes.
Plunket, Rt. Hn. D. R.	Dublin University..	First Commissioner, Office of Works	2,000	0	0	....	....	{
Raikes, Right Hon. C.	Cambridge Uni- versity.	Postmaster General.....	2,500	0	0	....	....	{
Ritchie, Rt. Hn. C. T.	Tower Hamlets, St. George's.	President, Local Government Board	2,000	0	0	....	....	{
Robertson, J. P. B...	Buteshire	Solicitor General for Scotland	955	0	0	In addition to Fees.	....	{
Smith, Rt. Hn. W. H.	Strand	First Lord of the Treasury	5,000	0	0	....	....	{ Paid from Army Votes.
Stanhope, Rt. Hn. E.	Lincolnshire, Horn- castle.	Secretary of State for War.....	....			....	....	{
Stuart-Wortley, C. B.	Sheffield, Hallam..	Under Sec. of State, Home Depart.	1,500	0	0	....	....	{
Walrond, Col. W. H..	Devonshire, Tiver- ton.	Junior Lord of the Treasury	1,000	0	0	....	....	{
Webster, Sir R. E., Q.C.	Isle of Wight	Attorney General.....	7,000	0	0	In addition to Fees.	....	{

RETURN of the NAMES of all MEMBERS of the HOUSE OF COMMONS who are in Receipt of PUBLIC MONEY paid from CONSOLIDATED FUND, CIVIL LIST, or VOTES for CIVIL SERVICE or REVENUE DEPARTMENTS.—CONTINUED.

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.	Allowance.	Amount Paid for Commutation of Pension, &c.	REMARKS.
Courtney, L. H.	Cornwall, Bodmin..	Chairman of Ways and Means, House of Commons.	2,500 0 0	....	....
Fulton, J. Forrest....	West Ham, North..	Permanent Counsel in cases conducted by Treasury Solicitor at Middlesex Sessions.	....	Paid by Fees.	....
Peel, Rt. Hn. A. W..	Warwick and Leamington.	Speaker, House of Commons.....	5,000 0 0	....	....
NOTE.—Counsel retained by the Government	are not included in the Return	ment are, in some instances, Members of Parliament,	of Parliament,	but as they held	no permanent	appointment they
PENSIONS FOR SERVICES paid from Consolidated Fund or Civil Service Votes:						Pension granted £2,000. Balance deducted in respect of Compensation Allowance received from the Colony of Victoria.
Childers, Right. Hon. H. C. E.	Edinburgh, South..	Pension for Political Services	1,133 6 8	....	....
Corbet, W. J.	Wicklow, East	Compensation Allowance on abolition of office of Chief Clerk of Lunatic Asylums, Ireland.	292 10 0	....	....
Havelock-Allan, Sir H. Bart, K.C.B.	Durham, South East	Pension for Military Services.....	1,000 0 0	....	....	See also payments from Army Votes.
Russell, Sir George...	Berks, Wokingham.	Pension as late County Court Judge	1,000 0 0	....	....
Shaw-Lefevre, Right Hon. G. J.	Bradford, Central...	Pension for Political Services	1,200 0 0	....	....
Villiers, Rt. Hn. C. P.	Wolverhampton, South.	Pension for Political Services	1,200 0 0	....	....

RETURN of the NAMES of all MEMBERS of the HOUSE OF COMMONS who are in Receipt of PUBLIC MONEY from
NAVY VOTES.

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.		Allowance.		Amount Paid for Commutation of Pension, &c.		REMARKS.
			£	s. d.	£	s. d.	£	s. d.	
Ashmead-Bartlett, E..	Sheffield, Eccleshall	Civil Lord of the Admiralty	1,000	0 0	....	....	....	....	See also pay- ments from Army Votes.
Beresford, Right Hon. Lord C. W. de la P., C.B.	Marylebone, East...	Captain, R.N. (Half-pay)	228	2 6	....	....	....	....
Bethell, G. R.	York, East Riding, Holderness.	Commander (Half-pay)	155	2 6	....	....	....	....
Colomb, Sir J. C. R., K.C.M.G.	Tower Hamlets, Bow and Bromley	Captain, R.M.A. (Retired Pay)	133	16 8	....	....	1,595	15 0	
Duff, R. W.	Banffshire	Commander (Retired Pay)	91	5 0	....	....	1,269	14 6	
Field, E.	Sussex, Eastbourne	Rear Admiral (Retired Pay)	365	0 0	....	....	....	....
Foljambe, C. G. S. .	Notts, Mansfield ..	Lieutenant, R.N. (Retired Pay) ..	73	0 0	....	....	....	....
Forwood, A. B.	Lancashire, Orms- kirk.	Parliamentary and Financial Secre- tary of the Admiralty.	2,000	0 0	....	....	....	....
Hamilton, The Right Hon. Lord G. F. .	Middlesex, Ealing..	First Lord of the Admiralty	4,500	0 0	....	....	....	....	{ With an official residence.
Mayne, R. C., C.B. .	Pembroke & Haver- fordwest.	Rear Admiral { Retired Pay	301	2 6	....	....	5,274	4 0	
Price, G. E.	Devonport.....	Wounds Pension ..	150	0 0	....	....	2,909	9 6	
Swinburne, Sir J., Bart	Staffordshire, Lich- field.	Commander (Retired Pay)	202	15 0	....	....	....	....
		Captain, R.N. (Retired Pay)	155	2 6	....	....	....	....

SUMMARY.

Description of Service.	Number.	Pay.	Allowance.	Commutation of Pension.
		£	£	£
Army.....	52	14,147	161	10,882
Navy.....	12	9,355	....	11,049
Household of Her Majesty	4	3,068	....	....
Government.....	33	69,959	....	....
Pensions for Past Services	6	5,826	....	....
	107	102,355	161	21,931

THE QUEEN AND ROYAL FAMILY.

THE QUEEN.—VICTORIA, of the United Kingdom of Great Britain and Ireland, &c., Queen, Defender of the Faith. Her Majesty was born at Kensington Palace, May 24, 1819; succeeded to the throne, June 20, 1837, on the death of her uncle King William IV.; was crowned June 28, 1838; and married, February 10, 1840, to his Royal Highness Prince Albert. Her Majesty is the only child of his late Royal Highness Edward, Duke of Kent, son of King George III. The children of her Majesty are:—

1. Her Royal Highness Victoria Adelaide Mary Louisa, PRINCESS ROYAL OF ENGLAND AND PRUSSIA, born November 21, 1840, and married to his Royal Highness William, the Crown Prince of Germany, January 25, 1858, afterwards the Emperor Frederick of Germany, and has issue, living, three sons and four daughters.

2. His Royal Highness Albert Edward, PRINCE OF WALES, born November 9, 1841; married, March 10, 1863, Alexandra of Denmark (Princess of Wales), born December 1, 1844, and has issue, Prince Albert Victor, born January 8, 1864; George Frederick Ernest Albert, born June 3, 1865; Louisa Victoria Alexandra Dagmar, born February 20, 1867; Victoria Alexandra Olga Mary, born July 6, 1868; and Maud Charlotte Mary Victoria, born November 26, 1869; Alexander John Charles Albert, born April 6, 1871, died April 7, 1871.

3. Her Royal Highness Alice Maud Mary, born April 25, 1843; died December 14, 1878; married his Royal Highness Prince Frederick Louis of Hesse, July 1, 1862; had issue five daughters and two sons; the second son died by an accident, May, 1873; the youngest daughter died November 15, 1878.

4. His Royal Highness Alfred Ernest Albert, Duke of Edinburgh, born August 6, 1844; married the Grand Duchess Marie of Russia, January 23, 1874; and has had issue a son, born October 15, 1874, and four daughters, born October 29, 1875, November 25, 1876, September 1, 1878, and March, 1884.

5. Her Royal Highness Helena Augusta Victoria, born May 25, 1846; married to his Royal Highness Prince Frederick Christian Charles Augustus of Schleswig-Holstein-Sonderburg-Augustenburg, July 5, 1866; and has issue living two sons and two daughters.

6. Her Royal Highness Louisa Carolina Alberta, born March 18, 1848; married to the Marquis of Lorne, eldest son of the Duke of Argyll, March 21, 1871.

7. His Royal Highness Arthur William Patrick Albert, Duke of Connaught, born May 1, 1850; married Princess Louise Margaret of Prussia, March 13, 1879; issue, a daughter, born January 15, 1882; a son, born January 13, 1883; and a daughter, born March 17th, 1886.

8. His Royal Highness Leopold George Duncan Albert, Duke of Albany, born April 7, 1853; married, April 27, 1882, Princess Helen of Waldeck; died, March 28, 1884; issue, a daughter, born February 26, 1883, and a son, born July 19, 1884.

9. Her Royal Highness Beatrice Mary Victoria Feodore, born April 14, 1857; married, July 23, 1885, to Prince Henry of Battenberg; issue, a son, born November 23, 1886, a daughter, born October 24, 1887, and a son, born May 21, 1889.

PARLIAMENTS OF THE UNITED KINGDOM. ADMINISTRATIONS IN THE PRESENT CENTURY.

PARLIAMENTS OF THE UNITED KINGDOM.

	Assembled.	Dissolved.	Duration.		Assembled.	Dissolved.	Duration.
			Yrs. m. d.				Yrs. m. d.
1	GEORGE III. Sept. 27, 1796*	June 29, 1802	5 9 2	11	WILLIAM IV. Jan. 29, 1833	Dec. 30, 1834	1 11 1
2	Oct. 29, 1802	Oct. 25, 1806	3 11 27	12	Feb. 19, 1835	July 17, 1837	2 4 28
3	Dec. 15, 1806	April 23, 1807	0 4 14		VICTORIA.		
4	June 22, 1807	Sept. 29, 1812	5 3 7	13	Nov. 15, 1837	June 23, 1841	3 7 8
5	Nov. 24, 1812	June 10, 1818	5 6 16	14	Aug. 19, 1841	July 23, 1847	5 11 4
6	Jan. 14, 1819	Feb. 29, 1820	1 1 15	15	Nov. 18, 1847	July 1, 1852	4 7 13
				16	Nov. 4, 1852	Mar. 21, 1857	4 4 17
	GEORGE IV.			17	April 30, 1857	April 23, 1859	1 11 23
7	April 23, 1820	June 2, 1826	6 1 9	18	May 31, 1859	July 6, 1865	6 1 6
8	Nov. 14, 1826	July 24, 1830	3 8 10	19	Feb. 1, 1866	Nov. 11, 1868	2 9 10
				20	Dec. 10, 1868	Jan. 26, 1874	5 1 16
	WILLIAM IV.			21	Mar. 5, 1874	Mar. 25, 1880	6 0 20
9	Oct. 26, 1830	April 22, 1831	0 5 27	22	April 29, 1880	Nov. 18, 1885	5 6 20
10	June 14, 1831	Dec. 3, 1832	1 5 9	23	Jan. 12, 1886	June 25, 1886	0 5 5
				24	Aug. 5, 1886		

*Parliament first met after the Union with Ireland, Jan. 22, 1801.

LIST OF ADMINISTRATIONS IN THE PRESENT CENTURY.

Date.	Prime Minister.	Duration.	Chancellor.	Exchequer.	Home Secretary.	Foreign Sec.
		Yrs. Days.				
Dec. 23, 1783	William Pitt	17 84	{ Thurlow.... { Loughboro'.	William Pitt.	Portland	Grenville.
Mar. 17, 1801	Hy. Addington ..	3 59	Eldon.....	H. Addington.	Portland, Pelham, C. Yorke.	Hawkesbury.
May 15, 1804	William Pitt	1 272	Eldon.....	William Pitt.	Hawkesbury....	{ Harrowby. { Mulgrave.
Feb. 11, 1806	Lord Grenville ..	1 48	Erskine....	Lord H. Petty	Spencer.....	{ Charles J. Fox. { Visct. Howick.
Mar. 31, 1807	Duke of Portland	2 246	Eldon.....	S. Perceval ..	Hawkesbury....	G. Canning.
Dec. 2, 1809	Spencer Perceval	2 190	Eldon.....	S. Perceval ..	R. Ryder	{ Bathurst. { Wellesley.
June 9, 1812	Earl of Liverpool	14 319	Eldon.....	{ N. Vansittart. { F. J. Robinson	Sidmouth	Castlereagh.
Apr. 24, 1827	George Canning.	0 134	Lyndhurst.	G. Canning ..	Robert Peel	G. Canning.
Sept. 5, 1827	Visct. Goderich..	0 142	Lyndhurst.	J. C. Herries.	{ Sturges Bourne. { Lansdowne.....	Dudley.
Jan. 25, 1828	D. of Wellington.	2 301	Lyndhurst.	H. Goulburn.	Lansdowne	Dudley.
Nov. 22, 1830	Earl Grey	3 238	Brougham.	H. Goulburn.	Robert Peel	{ Dudley. { Aberdeen.
July 18, 1834	Visct. Melbourne	0 161	Brougham.	Althorp.....	Melbourne	Palmerston.
Dec. 26, 1834	Sir Robert Peel..	0 113	Brougham.	Althorp.....	Duncannon	Palmerston.
Apr. 18, 1835	Visct. Melbourne	6 141	Lyndhurst.	Sir R. Peel ..	H. Goulburn ..	Wellington.
Sept. 6, 1841	Sir Robert Peel..	4 303	{ In Comm. .. { Cottenham	T. S. Rice	Lord J. Russell..	Palmerston.
July 6, 1846	Ld. John Russell	5 236	Lyndhurst.	F. T. Barrington	Normanby	Aberdeen.
Feb. 27, 1852	Earl of Derby ..	0 305	{ Cottenham { Truro	H. Goulburn.	Sir J. Graham..	{ Palmerston. { Granville.
Dec. 28, 1852	Earl of Aberdeen	2 44	St. Leonards	Sir C. Wood..	Sir George Grey	Malmesbury.
Feb. 10, 1855	Lord Palmerston	3 15	Cranworth.	B. Disraeli ..	S. H. Walpole ..	{ Lord J. Russell { Clarendon.
Feb. 25, 1858	Earl of Derby ..	1 113	Cranworth.	W. Gladstone.	Palmerston	Clarendon.
June 18, 1859	Lord Palmerston	6 141	{ Chelmsford. { Campbell .. { Westbury ..	{ W. Gladstone.. { Sir G. C. Lewis	Sir George Grey	Clarendon.
Nov. 6, 1865	Earl Russell	0 242	Cranworth.	B. Disraeli ..	S. H. Walpole ..	Malmesbury.
July 6, 1866	Earl of Derby ..	1 236	Chelmsford.	W. Gladstone.	{ Sir G. C. Lewis.. { Sir George Grey.	Russell.
Feb. 27, 1868	Benjmn. Disraeli	0 285	Cairns	G. W. Hunt ..	Sir George Grey	Clarendon.
Dec. 9, 1868	W. E. Gladstone.	5 74	{ Hatherley.. { Selborne ..	{ Robert Lowe.. { W. Gladstone.	{ S. H. Walpole .. { Gathorne Hardy.	Stanley.
Feb. 21, 1874	{ Benjamin Disraeli { Earl Beaconsfield.	6 67	Cairns	G. Hardy	G. Hardy	Stanley.
Apr. 23, 1880	W. E. Gladstone.	5 57	Selborne ..	{ Robert Lowe.. { W. Gladstone.	{ H. A. Bruce { Robert Lowe....	{ Clarendon. { Granville.
June 24, 1885	Mrq. of Salisbury	0 227	Halsbury ..	S. Northcote.	R. A. Cross	{ Derby. { Salisbury.
Feb. 7, 1886	W. E. Gladstone.	0 139	Halsbury ..	{ W. Gladstone.. { H. C. E. Childers	Sir W. Harcourt	Granville.
July 24, 1886	Mrq. of Salisbury		Halsbury ..	Hicks-Beach..	R. A. Cross	Salisbury.
				W. Harcourt..	H. C. E. Childers	Rosebery.
				{ Lrd. Churchill. { G. J. Goschen.	H. Matthews ..	{ Iddesleigh. { Salisbury.

THE SALISBURY MINISTRY.

THE SALISBURY MINISTRY.

Prime Minister—Marquis of SALISBURY.

First Lord of the Treasury—Right Hon. W. H. SMITH.

Lord High Chancellor—Lord HALSBURY.

Lord Privy Seal—Earl CADOGAN.

Lord President of the Council—Viscount CRANBROOK.

Chancellor of the Exchequer—The Right Hon. G. J. GOSCHEN.

SECRETARIES OF STATE.

Home—Right Hon. HENRY MATTHEWS, Q.C.

War—Right Hon. EDWARD STANHOPE.

Foreign—Marquis of SALISBURY.

India—Right Hon. Viscount CROSS.

The Colonies—Right Hon. Lord KNUTSFORD.

First Lord of the Admiralty—Right Hon. Lord GEORGE HAMILTON.

Secretary—A. B. FORWOOD, Esq.

President of the Board of Trade—Right Hon. Sir M. E. HICKS-BEACH.

President of the Local Government Board—Right Hon. CHARLES T. RITCHIE.

Postmaster-General—Right Hon. CECIL RAIKES.

Lord-Lieutenant of Ireland—Earl of ZETLAND.

Lord Chancellor of Ireland—Lord ASHBOURNE.

Lord Advocate of Scotland—Right Hon. J. ROBERTSON.

Chief Secretary for Ireland—Right Hon. ARTHUR JAMES BALFOUR.

Chancellor of the Duchy of Lancaster—Right Hon. Duke of RUTLAND.

Junior Lords of the Treasury—H. S. HERBERT, Colonel WALROND, and
Sir HERBERT MAXWELL.

Attorney-General for England—Sir R. WEBSTER, Q.C.

Solicitor-General for England—Sir EDWARD CLARKE, Q.C.

PRIME MINISTERS FOR FIFTY-FIVE YEARS. THE CABINET.

PRIME MINISTERS FOR FIFTY-FIVE YEARS.

Sir Robert Peel	December 15, 1834	Earl of Derby	July 8, 1866
Viscount Melbourne	April 18, 1835	Mr. Disraeli	March to December, 1868
Sir Robert Peel	August 31, 1841	Mr. Gladstone	December 9, 1868
Lord John Russell	July 6, 1846	Earl Beaconsfield	February 21 1874
Earl of Derby	February 27, 1852	Mr. Gladstone	April 29, 1880
Earl of Aberdeen	December 28, 1852	and Ch. of Ex. to April, 1883.	
Viscount Palmerston	February 26, 1855	Marquess of Salisbury	June 24, 1885
Earl of Derby	February 26, 1858	Mr. Gladstone	February 2, 1886
Viscount Palmerston	June 18, 1859	Marquess of Salisbury	August 3, 1886
Earl Russell	October 28, 1865		

Nineteen changes of Governments have taken place in the last fifty-five years, but in that time only nine men have been Premiers, and of these Mr. Gladstone and the Marquess of Salisbury are the sole survivors. Mr. Gladstone has been Premier longer than any other statesman since the Earl of Liverpool, who held office nearly fifteen years in succession.

In 1885 the number of members of the Lower House was finally fixed at 670, as against 658 in previous years; England returning 465, Wales 30, Scotland 72, and Ireland 103 members. The previous distribution had been—England 469, Wales 30, Scotland 60, and Ireland 103 seats. There are now 377 county members, as against 283; 284 borough members, as against 360; and 9 University members, as against 9.

THE CABINET.

Office.	Minister.
Premier and Secretary of State for Foreign Affairs	Right Hon. Lord SALISBURY.
First Lord of the Treasury	Right Hon. W. H. SMITH.
Lord Chancellor	Right Hon. Lord HALSBURY.
President of the Council	Right Hon. Lord CRANBROOK.
Lord Privy Seal	Right Hon. Earl CADOGAN.
Chancellor of the Exchequer	Right Hon. G. J. GOSCHEN.
Secretaries of State. { Home	Right Hon. H. MATTHEWS.
Colonial	Right Hon. Lord KNUTSFORD.
Indian	Right Hon. Lord CROSS.
War	Right Hon. E. STANHOPE.
First Lord of the Admiralty	Right Hon. Lord G. HAMILTON.
Chief Secretary for Ireland	Right Hon. A. J. BALFOUR.
Lord Chancellor for Ireland	Right Hon. Lord ASHBOURNE.
President of the Board of Trade	Right Hon. Sir M. E. HICKS-BEACH.
Chancellor of the Duchy	Right Hon. Duke of RUTLAND.
President of the Local Government Board	Right Hon. C. T. RITCHIE.

PRESIDENTS OF THE UNITED STATES OF AMERICA.

	YEAR.
<i>Declaration of Independence</i>	4th July, 1776
General Washington first President	1789 and 1793
John Adams	1797
Thomas Jefferson.....	1801 and 1805
James Madison.....	1809 and 1813
James Monroe	1817 and 1821
John Quincy Adams	1825
Gen. Andrew Jackson	1829 and 1833
Martin Van Buren.....	1837
Gen. William Henry Harrison (died 4th April).....	1841
John Tyler (previously Vice-President)	1841
James Knox Polk	1845
General Zachary Taylor (died 9th July, 1850)	1849
Millard Fillmore (previously Vice-President).....	1850
General Franklin Pierce	1853
James Buchanan	1857
Abraham Lincoln (Assassinated 14th April, 1865)	1861 and 1865
Andrew Johnson (previously Vice-President).....	1865
General Ulysses S. Grant	1869 and 1873
Rutherford Birchard Hayes, after long contest with Tilden	1877
General Garfield (Shot July 2 ; died September 19)	1881
Chester A. Arthur, Vice-President, succeeded September 20	1881
Grover Cleveland	1885
General Benjamin Harrison.....	1889

The United States of America form a Federal Republic, consisting of 38 partially independent States, divisible as follows:—6 Eastern, or New England, 4 Middle, 10 Southern, 18 Western ; and 1 Federal district, and 8 organised Territories, the centre of North America.

The area in English square miles is estimated at 5,034,459, or 1,942,053,760 acres, exclusive of the vast district of Alaska, comprising 369,529,600 acres. One-fourth only is civilised.

The estimated population of the whole of the Territories, including the States, is about 57,000,000. The increase in the ten years, 1870—1880, was 11,594,795.

FOREIGN MONEYS AND THEIR ENGLISH EQUIVALENTS.

COUNTRY.	GOLD COINS. Denomination.	Sterling Valuc.	SILVER COINS. Denomination.	60½d., i.e. Gold to Silver as 15.5 is to 1.
		£ s. d.		s. d.
*America	See United States			
*Austro-Hungary	Ducat	0 9 4	Florin or gulden of 100 kreutzer.....	1 11½
	8-florin or gulden piece	0 15 10½	½-florin	0 5½
*Belgium	See France, and footnote ..			
Brazil	10 milreis	1 2 5½	1 milreis of 1,000 reis	2 0 3
Chili, Colombia, Uruguay ..	doubloon or 5-peso piece	0 18 9	1 peso of 100 centavos	3 11½
China			Tael of 10 mace or 100 canderin or 1000 csh	6 6½
*Denmark	10-crown piece.....	0 11 0½	1 crown of 100 öre	1 0 3
Egypt	100-piastre piece	1 0 5	1 piastre of 40 paras	0 2½
Finland	10-markkaa piece	0 7 11½	1 mark of 100 penni	0 9½
*France	10-franc piece	0 7 11½	5-franc piece	3 11½
			1 franc of 100 centimes	0 8½
*German Empire	Crown of 16 reichsmarks....	0 9 9½	1 reichsmark of 100 pfennige.....	0 10½
*Great Britain.....	Sovereign of 20 shillings....	1 0 0	Crown of 5 shillings	4 7
			Shilling of 12 pence	0 11
*Greece	See France, and footnote ..			
*Holland and Java	Ducat	0 9 4½	Rixdaler of 2½ florins	4 2
	10-florin piece	0 16 6½	Florin of 100 cents.....	1 8
India	Mohur of 15 rupees	1 9 2½	Rupee of 16 annas, 64 pice, or 192 pies.	1 10½
*Italy	See France, and footnote ..			
Japan	10-yen piece	2 0 11½	1 yen of 100 sen	4 3½
Mexico	10-peso piece	2 0 5½	1 peso of 100 centavos	4 3½
*Netherlands	See Holland			
*Norway and Sweden ...	See Denmark, and footnote.			
Ottoman Empire	Turkish pound of 100 piastres	0 18 0½	1 piastre of 40 paras	0 2
Persia	Toman of 10 krans	0 9 5	Kran 20 shahis	0 10
Peru and Venezuela	10-sol piece	1 19 7½	Sol of 10 dineros or 100 cents	3 11½
*Portugal	Crown of 10 milreis	2 4 4½	Teston of 100 reis	0 4½
*Prussia.....	See German Empire.....			
Roumania	See France, and footnote ..			
*Russia	3-rouble piece	0 9 10	{Rouble of 100 kopeks	3 2
Servia and Bulgaria	See France, and footnote ..		{Tchetvertak or ¼ rouble	0 9½
*Spain.....	Doubloon of 10 escudos	1- 0 7½	Escudos (or ½ dollar) of 10 reals	2 0 8½
	25-peseta piece	0 19 10	Peseta of 100 centimos.....	0 8½
*Switzerland	See France, and footnote ..			
Tunis.....	10-piastre piece	0 4 9½	Piastre	0 5½
Turkey	See Ottoman Empire		{Trade dollar	4 3½
*United States	Eagle of 10 dollars.....	2 1 1½	{Dollar of 100 cents	4 2
Uruguay	See Chili, and footnote		{½ dollar of 50 cents	1 11½
Venezuela	See Peru, and footnote			

Intrinsic Value with Silver per Troy Ounce.

EXPLANATORY NOTES.—France, Belgium, Italy, Greece, and Switzerland constitute what is known as the "Latin" Union, and their coins are alike in weight and fineness, occasionally differing, however, in name. The same system has been in part adopted by Spain, Servia, Bulgaria, Russia, Finland, and Roumania, but they have not joined the Union. Francs and centimes of France, Belgium, and Switzerland are respectively designated lire and centesimi in Italy; drachmai and lepta in Greece; dinars and paras in Servia; pesetas and centimos in Spain; leys and banis in Roumania; levas and stotinkis in Bulgaria. Similarly the Scandinavian countries, Norway, Sweden, and Denmark, employ coins of the same weight and fineness, their names being also alike. The Venezolano (of 10 decimos) of Venezuela and the sol (of 10 dineros) of Peru are alike interchangeable, as also are the peso of Chili, Colombia, and Uruguay.

In all British colonies, English money of every denomination is current. The exchange value of the money of those countries indicated by a * is determined by the rate of exchange for the day, and may be taken as approximately that given in the last column. The rate given in the daily papers generally represents the number of the standard coins (those printed in italics) that are equivalent to one sovereign. The Spanish rate is given in terms of the old dollar (= 2 escudos). The exchange value of the rupees depends on the rate for "India Council Bills." In all "bi-metallic" countries pure gold is taken as being worth 15½ times its weight of pure silver. This proportion corresponds to giving standard silver a constant value of 60½d., as in the last column of the table.

THE ENGLISH MILE COMPARED WITH OTHER EUROPEAN MEASURES.

	English Stat. Mile.	English Geog. Mile.	French Kilomètre.	German Geog. Mile.	Russian Verst.	Austrian Mile.	Dutch Ure.	Norwegian Mile.	Swedish Mile.	Danish Mile.	Swiss Stunde.
English Statute Mile	1.000	0.867	1.609	0.217	1.508	0.212	0.289	0.142	0.151	0.213	0.335
English Geog. Mile	1.153	1.000	1.855	0.250	1.738	0.245	0.333	0.164	0.169	0.246	0.386
Kilomètre	0.621	0.540	1.000	0.135	0.937	0.132	0.180	0.088	0.094	0.133	0.208
German Geog. Mile.....	4.610	4.000	7.420	1.000	6.953	0.978	1.333	0.657	0.694	0.985	1.543
Russian Verst	0.662	0.575	1.067	0.144	1.000	0.141	0.192	0.094	0.100	0.142	0.222
Austrian Mile.....	4.714	4.089	7.586	1.022	7.112	1.000	1.363	0.672	0.710	1.066	1.578
Dutch Ure	3.458	3.000	5.565	0.750	5.215	0.734	1.000	0.493	0.520	0.733	1.157
Norwegian Mile	7.021	6.091	11.299	1.523	10.589	1.489	2.035	1.000	1.057	1.499	2.350
Swedish Mile	6.644	5.764	10.692	1.441	10.019	1.409	1.921	0.948	1.000	1.419	2.224
Danish Mile	4.682	4.062	7.536	1.016	7.078	0.994	1.354	0.667	0.705	1.080	1.567
Swiss Stunde	2.987	2.592	4.808	0.618	4.506	0.634	0.864	0.425	0.449	0.638	1.000

TABLE SHOWING SUMS PAYABLE IN FOREIGN CURRENCIES ON MONEY ORDERS
ISSUED IN UNITED KINGDOM.

VALUE OF ENGLISH MONEY IN

English Money.			Belgium, France, and Algeria, Italy and Switzerland.	Germany and Heligoland.	Holland and Dutch East Indies.	Denmark, Iceland, Norway, and Danish West Indies.	Sweden.	Portugal, Azores, and Madeira.	Egypt.	United States, Canada, and Hawaii.
£	s.	d.	Francs. Cents.	Marks. Pfen.	Florins. Cents.	Kroner. Ore.	Kroner. Ore.	Reis.	Piastres. Paras.	Dollars. Cents.
0	0	1	0 10	0 8	0 5	0 7	0 7	10	0 16	0 2
0	0	2	0 20	0 17	0 10	0 15	0 15	30	0 32	0 4
0	0	3	0 30	0 25	0 15	0 22	0 22	50	1 8	0 6
0	0	4	0 40	0 34	0 20	0 30	0 30	70	1 25	0 8
0	0	5	0 50	0 42	0 20	0 37	0 37	90	2 1	0 10
0	0	6	0 60	0 51	0 25	0 45	0 45	110	2 17	0 12
0	0	7	0 70	0 59	0 30	0 52	0 52	130	2 33	0 14
0	0	8	0 80	0 68	0 35	0 60	0 60	150	3 10	0 16
0	0	9	0 90	0 76	0 40	0 68	0 68	170	3 26	0 18
0	0	10	1 0	0 85	0 45	0 75	0 75	190	4 2	0 20
0	0	11	1 10	0 93	0 50	0 83	0 83	200	4 18	0 22
0	1	0	1 20	1 2	0 55	0 90	0 90	220	4 35	0 24
0	2	0	2 50	2 4	1 15	1 81	1 81	450	9 30	0 48
0	3	0	3 70	3 6	1 75	2 72	2 72	680	14 25	0 73
0	4	0	5 0	4 8	2 35	3 63	3 62	910	19 20	0 97
0	5	0	6 30	5 10	2 95	4 53	4 53	1,140	24 15	1 21
0	6	0	7 50	6 12	3 55	5 44	5 43	1,370	29 10	1 46
0	7	0	8 80	7 14	4 15	6 35	6 34	1,590	34 5	1 70
0	8	0	10 0	8 16	4 75	7 26	7 24	1,820	39 0	1 94
0	9	0	11 30	9 18	5 35	8 16	8 15	2,050	43 35	2 19
0	10	0	12 60	10 20	5 95	9 7	9 6	2,280	48 30	2 43
0	11	0	13 80	11 22	6 55	9 98	9 96	2,510	53 25	2 67
0	12	0	15 10	12 24	7 15	10 89	10 87	2,740	58 20	2 93
0	13	0	16 30	13 26	7 75	11 79	11 78	2,970	63 15	3 16
0	14	0	17 60	14 28	8 35	12 70	12 68	3,190	68 10	3 40
0	15	0	18 90	15 30	8 95	13 61	13 60	3,420	73 5	3 65
0	16	0	20 10	16 32	9 55	14 52	14 50	3,650	78 0	3 89
0	17	0	21 40	17 34	10 15	15 42	15 40	3,880	82 35	4 12
0	18	0	22 60	18 36	10 75	16 33	16 31	4,110	87 30	4 38
0	19	0	23 90	19 38	11 35	17 24	17 21	4,340	92 25	4 62
1	0	0	25 20	20 40	11 95	18 15	18 12	4,570	97 20	4 87
2	0	0	50 40	40 80	23 90	36 30	36 24	9,140	195 0	9 74
3	0	0	75 60	61 20	35 85	54 45	54 36	13,710	292 20	14 61
4	0	0	100 80	81 60	47 80	72 60	72 48	18,280	390 0	19 48
5	0	0	126 0	102 0	59 75	90 75	90 60	22,850	487 20	24 35
6	0	0	151 20	122 40	71 70	108 90	108 72	27,420	585 0	29 22
7	0	0	176 40	142 80	83 65	127 5	126 84	31,990	682 20	34 9
8	0	0	201 60	163 20	95 60	145 20	144 96	36,560	780 0	38 96
9	0	0	226 80	183 60	107 55	163 35	163 8	41,130	877 20	43 83
10	0	0	252 0	204 0	119 50	181 50	181 20	45,700	975 0	48 70

INDIA.—Amounts of Money Orders, issued in the United Kingdom on India, are paid in Rupees, Annas, and Pies; the Rupee being the standard of value in India. As, however, the value of the Rupee is subject to constant variation, no tables of conversion can be given. All Orders on India are issued in Sterling, and the equivalent in Rupees is settled by the Post-office at Bombay on arrival of the Advice List from London.

TABLE SHOWING SUMS PAYABLE IN ENGLISH MONEY ON MONEY ORDERS ISSUED IN
FOREIGN COUNTRIES, &c.

Belgium and Switzer- land.	France, Algeria, and Italy.	Germany and Heligo- land.	Holland and Dutch East Indies.	Denmark, Iceland, Norway, and Danish West Indies.	Sweden.	Portugal, Azores, and Madeira.	Egypt.	United States, Canada, and Hawaii.	English Money.
Francs. Cents.	Francs. Cents.	Marks. Pfen.	Florins. Cents.	Kroner. Ore.	Kroner. Ore.	Reis.	Piastres. Paras.	Dollars. Cents.	£ s. d.
0 11	0 11	0 9	0 6	0 8	0 8	20	0 16	0 3	0 0 1
0 22	0 21	0 18	0 11	0 16	0 16	40	0 32	0 5	0 0 2
0 32	0 32	0 26	0 16	0 23	0 23	60	1 8	0 7	0 0 3
0 43	0 42	0 35	0 21	0 31	0 31	80	1 25	0 9	0 0 4
0 53	0 53	0 43	0 26	0 38	0 38	100	2 1	0 11	0 0 5
0 64	0 63	0 52	0 31	0 46	0 46	120	2 17	0 13	0 0 6
0 74	0 74	0 60	0 36	0 54	0 54	140	2 33	0 15	0 0 7
0 85	0 84	0 69	0 41	0 61	0 61	160	3 10	0 17	0 0 8
0 95	0 95	0 77	0 46	0 69	0 69	180	3 26	0 19	0 0 9
1 6	1 5	0 86	0 51	0 76	0 76	200	4 2	0 21	0 0 10
1 16	1 16	0 94	0 56	0 84	0 84	210	4 18	0 23	0 0 11
1 27	1 26	1 3	0 61	0 91	0 91	230	4 35	0 25	0 1 0
2 53	2 52	2 5	1 22	1 82	1 82	460	9 30	0 49	0 2 0
3 80	3 78	3 8	1 83	2 73	2 72	690	14 25	0 74	0 3 0
5 6	5 4	4 10	2 44	3 64	3 63	920	19 20	0 98	0 4 0
6 33	6 30	5 13	3 4	4 55	4 53	1,150	24 15	1 22	0 5 0
7 59	7 56	6 15	3 65	5 46	5 44	1,380	29 10	1 47	0 6 0
8 86	8 82	7 18	4 26	6 37	6 35	1,600	34 5	1 71	0 7 0
10 12	10 8	8 20	4 87	7 28	7 25	1,830	39 0	1 95	0 8 0
11 39	11 34	9 23	5 48	8 19	8 16	2,060	43 35	2 20	0 9 0
12 65	12 60	10 25	6 8	9 10	9 6	2,290	48 30	2 44	0 10 0
13 92	13 86	11 28	6 69	10 1	9 97	2,520	53 25	2 68	0 11 0
15 18	15 12	12 30	7 30	10 92	10 88	2,750	58 20	2 93	0 12 0
16 45	16 38	13 33	7 91	11 83	11 78	2,980	63 15	3 17	0 13 0
17 71	17 64	14 35	8 52	12 74	12 69	3,200	68 10	3 41	0 14 0
18 98	18 90	15 38	9 12	13 65	13 59	3,430	73 5	3 66	0 15 0
20 24	20 16	16 40	9 73	14 56	14 50	3,660	78 0	3 90	0 16 0
21 51	21 42	17 43	10 34	15 47	15 41	3,890	82 35	4 14	0 17 0
22 77	22 68	18 45	10 95	16 38	16 31	4,120	87 30	4 39	0 18 0
24 4	23 94	19 48	11 56	17 29	17 21	4,350	92 25	4 63	0 19 0
25 30	25 20	20 50	12 16	18 20	18 12	4,570	97 20	4 87	1 0 0
50 60	50 40	41 0	24 32	36 40	36 24	9,140	195 0	9 74	2 0 0
75 90	75 60	61 50	36 48	54 60	54 36	13,710	292 20	14 61	3 0 0
101 20	100 80	82 0	48 64	72 80	72 48	18,280	390 0	19 48	4 0 0
126 50	126 0	102 50	60 80	91 0	90 60	22,850	487 20	24 35	5 0 0
151 80	151 20	123 0	72 96	109 20	108 72	27,420	585 0	29 22	6 0 0
177 10	176 40	143 50	85 12	127 40	126 84	31,990	682 20	34 9	7 0 0
202 40	201 60	164 0	97 28	145 60	144 96	36,560	780 0	38 96	8 0 0
227 70	226 80	184 50	109 44	163 80	163 8	41,130	877 20	43 83	9 0 0
253 0	252 0	205 0	121 60	182 90	181 20	45,700	975 0	48 70	10 0 0

NOTE.—In calculating amounts payable in the United Kingdom, it must be understood that the Foreign Offices of Exchange reserve to themselves the power of dealing with fractions of a penny as they may deem most convenient. For example, an Order issued in Denmark for 1 Kroner may be credited to this country either as 1s. 1d. or 1s. 2d. An Order issued in Switzerland for 53 Francs may be credited either as £2. 1s. 10d. or £2. 1s. 11d.

AN ALPHABETICAL LIST
OF THE
LORDS SPIRITUAL AND TEMPORAL
OF THE
UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

NAME.

Abercorn, James Marquess of. (*Duke of Abercorn.*)
 Abercromby, George Ralph Lord.
 Aberdare, Henry Austin Lord.
 Abergavenny, William Marquess of.
 Abingdon, Montagu Arthur Earl of.
 Abinger, William Frederick Lord.
 Acton, John Emerich Edward Lord.
 Ailesbury, Ernest Augustus Charles Marquess of.
 Ailsa, Archibald Marquess of.
 Airlie, David Stanley William Earl of. (*Elected for Scotland.*)
 Albemarle, George Thomas Earl of.
 Alcester, Frederick Beauchamp Paget Lord.
 Alington, Henry Gerard Lord.
 Amherst, William Archer Earl.
 Ampthill, Arthur Oliver Villiers Lord.
 Anglesey, Henry Marquess of.
 Annaly, Luke George Lord.
 Annesley, Hugh Earl. (*Elected for Ireland.*)
 Ardilaun, Arthur Edward Lord.
 Arundell of Wardour, John Francis Lord.
 Ashbourne, Edward Lord.
 Ashburnham, Bertram Earl of.
 Ashburton, Alexander Hugh Lord.
 Ashford, William Coutts Lord. (*Viscount Bury.*)

NAME.

Auckland, William George Lord.
 Aveland, Gilbert Henry Lord.
 Aylesford, Charles Wightwick Earl of.
 Bagot, William Lord.
 Balinhard, James Lord. (*Earl of Southesk.*)
 Balfour of Burley, Alexander Hugh Lord. (*Elected for Scotland.*)
 Bandon, James Francis Earl of. (*Elected for Ireland.*)
 Bangor, Henry William Crosbie Viscount. (*Elected for Ireland.*)
 Bangor, James Colquhoun Bishop of.
 Barrogill, George Philips Alexander Lord. (*Earl of Caithness.*)
 Bateman, William Bateman Lord.
 Bath, John Alexander Marquess of.
 Bath and Wells, Arthur Charles Bishop of.
 Bathurst, Allen Alexander Earl.
 Beauchamp, Frederick Earl.
 Beaufort, Henry Charles Fitzroy Duke of.
 Beaumont, Henry Lord.
 Bedford, Francis Charles Hastings Duke of.
 Belmore, Somerset Richard Earl of. (*Elected for Ireland.*)
 Belper, Henry Lord.
 Berkeley, ——— Earl of.
 Berwick, Richard Henry Lord.
 Blachford, Frederic Lord.

HOUSE OF LORDS.

NAME.

Blackburn, Colin Lord. (*A Lord of Appeal in Ordinary.*)
 Blantyre, Charles Lord. (*Elected for Scotland.*)
 Bolingbroke and St. John, Henry Viscount.
 Bolton, William Henry Lord.
 Boston, George Florance Lord.
 Botreaux, Charles Edward Hastings Lord. (*Earl of Loudoun.*)
 Boyle, Richard Edmund Saint Lawrence Lord. (*Earl of Cork and Orrery.*)
 Brabourne, Edward Hugessen Lord.
 Bradford, Orlando George Chas. Earl of.
 Bramwell, George William Wilshire Lord.
 Brancepeth, Gustavus Russell Lord. (*Viscount Boyne.*)
 Brandon, Wm. Alexander Louis Stephen Duke of. (*Duke of Hamilton.*)
 Brassey, Thomas Lord.
 Braybrooke, Charles Cornwallis Lord.
 Braye, Alfred Thomas Townshend Lord.
 Breadalbane, Gavin Marquess of.
 Bridport, Alexander Nelson Viscount.
 Bristol, Frederick Wm. John Marquess of.
 Brodrick, William Lord. (*Viscount Midleton.*)
 Brooke, George Guy Earl, and Earl of Warwick.
 Brougham and Vaux, Henry Chas. Lord.
 Brownlow, Adelbert Wellington Brownlow Earl.
 Buckingham and Chandos, Richard Plantagenet Campbell Duke of.
 Buckinghamshire, Sidney Carr Earl of.
 Burton, Michael Arthur Lord.
 Bute, John Patrick Marquess of.
 Byron, George Frederick William Lord.
 Cadogan, George Henry Earl. (*Lord Privy Seal.*)
 Cairns, Arthur William Earl.
 Caledon, James Earl of. (*Elected for Ireland.*)
 Calthorpe, Frederick Henry William Lord.

NAME.

Cambridge, His Royal Highness George William Frederick Charles Duke of.
 Camden, John Charles Marquess.
 Camoys, Francis Robert Lord.
 Camperdown, Robert Adam Philips Haldane Earl of.
 Canterbury, Edward White Archbishop of.
 Canterbury, Henry Charles Viscount.
 Carew, Robert Shapland George Julian Lord
 Carleton, Henry Bentinck Lord. (*Earl of Shannon.*)
 Carlingford, Chichester Samuel Lord.
 Carlisle, William George Earl of.
 Carlisle, Harvey Bishop of.
 Carnarvon, Henry Howard Molyneux Earl of.
 Carrington, Charles Robert Lord.
 Carysfort, William Lord. (*Earl of Carysfort.*)
 Castlemaine, Richard Lord. (*Elected for Ireland.*)
 Castletown, Bernard Edward Barnaby Lord.
 Cathcart, Alan Frederick Earl.
 Cawdor, John Frederick Vaughan Earl.
 Charlemont, James Molyneux Lord. (*Earl of Charlemont.*)
 Chaworth, William Lord. (*Earl of Meath.*)
 Chelmsford, Frederick Augustus Lord.
 Chesham, Charles Compton William Lord.
 Chester, William Bishop of.
 Chesterfield, Hy. Edwyn Chandos Earl of.
 Chichester, Walter John Earl of.
 Chichester, Richard Bishop of.
 Cholmondeley, George Henry Hugh Marquess of.
 Churchill, Francis George Lord.
 Churston, John Lord.
 Clanbrassill, John Strange Lord. (*Earl of Roden.*)
 Clancarty, Richard Somerset Viscount. (*Earl of Clancarty.*)

HOUSE OF LORDS.

NAME.
 Clanwilliam, Richard James Lord. (*Earl of Clanwilliam.*)
 Clarendon, Edward Hyde Earl of.
 Clements, Robert Bermingham Lord. (*Earl of Leitrim.*)
 Clermont, Thomas Lord
 Cleveland, Harry George Duke of.
 Clifford of Chudleigh, Lewis Henry Hugh Lord.
 Clifton, John Stuart Lord. (*Earl of Darnley.*)
 Clinton, Charles Henry Rolle Lord.
 Clonbrock, Robert Lord. (*Elected for Ireland.*)
 Cloncurry, Valentine Frederick Lord.
 Clonmell, John Henry Reginald Earl of. (*Elected for Ireland.*)
 Colchester, Reginald Charles Edwd. Lord.
 Coleridge, John Duke Lord.
 Colville of Culross, Charles John Lord.
 Combermere, Wellington Henry Viscount.
 Congleton, Henry William Lord.
 Connaught and Strathearn, His Royal Highness Arthur William Patrick Albert Duke of.
 Conyers, Sackville George Lord.
 Cottenham, Kenelm Charles Ewd. Earl of.
 Cottesloe, Thomas Francis Lord.
 Coventry, George William Earl of.
 Cowley, William Henry Earl.
 Cowper, Francis Thomas de Grey Earl.
 Cranbrook, Gathorne Viscount. (*Lord President of the Council*)
 Craven, William George Robert Earl of.
 Crewe, Hungerford Lord.
 Crofton, Edward Henry Churchill Lord. (*Elected for Ireland*)
 Cross, Richard Assheton Viscount.
 Cumberland and Teviotdale, His Royal Highness Ernest Augustus William Adolphus George Frederick Duke of.
 Dacre, Thomas Crosby William Lord.
 Dartmouth, William Walter Earl of.

NAME.
 Dartrey, Richard Earl of.
 De Clifford, Edward Southwell Lord.
 De Freyne, Arthur Lord.
 De la Warr, Reginald Windsor Earl.
 De L'Isle and Dudley, Philip Lord.
 De Mauley, Charles Frederick Ashley Cooper Lord.
 De Ros, Dudley Charles Lord.
 De Saumarez, John St. Vincent Lord.
 De Tabley, George Lord.
 De Vesci, John Robert William Lord. (*Viscount de Vesci.*)
 Delamere, Hugh Lord.
 Denbigh, Rudolph William Basil Earl of.
 Denman, Thomas Lord.
 Deramore, Thomas Lord.
 Derby, Edward Henry Earl of.
 Derwent, Harcourt Lord.
 Devon, William Reginald Earl of.
 Devonshire, William Duke of.
 Digby, Edward St. Vincent Lord.
 Dinevor, Arthur de Cardonnell Lord.
 Doncaster, William Henry Walter Earl of. (*Duke of Buccleuch and Queensberry.*)
 Doneraile, Hayes Viscount. (*Elected for Ireland*)
 Donington, Charles Frederick Lord.
 Dorchester, Dudley Wilmot Lord.
 Dormer, John Baptist Joseph Lord.
 Douglas, Charles Alexander Lord. (*Earl of Home.*)
 Ducie, Henry John Earl of.
 Dudley, William Humble Earl of.
 Dufferin, Frederick Temple Earl of.
 Dundonald, Douglas Mackinnon Baillie Hamilton Earl of. (*Elected for Scotland.*)
 Dunmore, Charles Adolphus Lord. (*Earl of Dunmore.*)
 Dunning, John Lord. (*Lord Rollo.*)
 Dunsandle and Clanconal, Denis St. George Lord. (*Elected for Ireland.*)
 Dunsany, Edward Lord. (*Elected for Ireland.*)

HOUSE OF LORDS.

NAME.

Durham, John George Earl of.
 Durham, Joseph Barber Bishop of.
 Ebury, Robert Lord.
 Edinburgh, His Royal Highness Alfred Ernest Albert Duke of.
 Effingham, Henry Earl of.
 Egerton, Wilbraham Lord.
 Eldon, John Earl of.
 Elgin, Victor Alexander Lord. (*Earl of Elgin and Kincardine.*)
 Ellenborough, Charles Edmund Lord.
 Ellesmere, Francis Charles Granville Earl of.
 Elphinstone, William Buller Fullerton Lord.
 Emly, William Lord.
 Erskine, William Macnaghten Lord.
 Esher, William Baliol Lord.
 Essex, Arthur Algernon Earl of.
 Ettrick, Francis Lord. (*Lord Napier.*)
 Eversley, Charles Viscount.
 Exeter, William Alleyne Marquess of.
 Exmouth, Edward Fleetwood John Viscount.
 Falmouth, Evelyn Viscount.
 Fermanagh, John Henry Lord. (*Earl Erne.*)
 Ferrers, Sewallis Edward Earl.
 Feversham, William Ernest Earl of.
 Fife, Alexander William George Earl of.
 Fingall, Arthur James Francis Lord. (*Earl of Fingall.*)
 Fisherwick, Edward Lord. (*Marquess of Donegall.*)
 Fitz Gerald, John David Lord. (*A Lord of Appeal in Ordinary.*)
 Fitzhardinge, Francis Wm. Fitzhardinge Lord.
 Fitzwilliam, Wm. Thomas Spencer Earl.
 Foley, Henry Thomas Lord.
 Forbes, Horace Courtenay Gammell Lord. (*Elected for Scotland.*)

NAME.

Forester, Orlando Watkin Weld Lord.
 Fortescue, Hugh Earl.
 Foxford, William Hale John Charles Lord. (*Earl of Limerick.*)
 Gage, Henry Charles Lord. (*Viscount Gage.*)
 Gainsborough, Charles William Francis Earl of.
 Gardner, ——— Lord.
 Gerard, Robert Tolver Lord.
 Gifford, Edric Frederic Lord.
 Gloucester and Bristol, Charles John Bishop of.
 Gordon, John Campbell Viscount. (*Earl of Aberdeen.*)
 Gormanston, Jenico William Joseph Lord. (*Viscount Gormanston.*)
 Gough, George Stephens Viscount.
 Grafton, Augustus Charles Lennox Duke of.
 Graham, Douglas Beresford Malise Ronald Earl. (*Duke of Montrose.*)
 Granard, George Arthur Hastings Lord. (*Earl of Granard.*)
 Grantley, John Richard Brinsley Lord.
 Granville, Granville George Earl.
 Greville, Algernon William Fulke Lord.
 Grey, Henry Earl.
 Grimthorpe, Edmund Lord.
 Grinstead, William Willoughby Lord. (*Earl of Enniskillen.*)
 Guilford, Frederick George Earl of.
 Gwydir, Peter Robert Lord.
 Haddington, George Earl of. (*Elected for Scotland.*)
 Haldon, Lawrence Hesketh Lord.
 Halifax, Charles Lindley Viscount.
 Halsbury, Hardinge Stanley Lord. (*Lord High Chancellor.*)
 Hamilton of Dalzell, John Glencairn Carter Lord.
 Hammond, Edmund Lord.
 Hampden, Henry Bouverie Wm. Viscount.

HOUSE OF LORDS.

NAME.
 Hampton, John Slaney Lord.
 Hardinge, Charles Stewart Viscount.
 Hardwicke, Charles Philip Earl of.
 Hare, William Lord. (*Earl of Listowel.*)
 Harewood, Henry Thynne Earl of.
 Harlech, William Richard Lord.
 Harrington, Charles Augustus Earl of.
 Harris, George Robert Canning Lord.
 Harrowby, Dudley Francis Stuart Earl of.
 Hartismere, John Major Lord. (*Lord Henniker.*)
 Hastings, George Manners Lord.
 Hatherton, Edward Richard Lord.
 Hawarden, Cornwallis Viscount. (*Elected for Ireland.*)
 Hawke, Martin Bladen Lord.
 Hay, George Lord. (*Earl of Kinnoul.*)
 Headley, Charles Mark Lord. (*Elected for Ireland.*)
 Hereford, Robert Viscount.
 Hereford, James Bishop of.
 Herries, Marmaduke Francis Lord.
 Herschell, Farrer Lord.
 Hertford, Hugh de Grey Marquess of.
 Heytesbury, William Henry Ashe Lord.
 Hill, Rowland Clegg Viscount.
 Hillingdon, Charles Henry Lord.
 Hillsborough, Arthur Wills J. Wellington Blundell Trumbell Earl of. (*Marquess of Downshire.*)
 Hindlip, Henry Lord.
 Hobhouse, Arthur Lord.
 Hood, Francis Wheler Viscount.
 Hopetoun, John Adrian Louis Lord. (*Earl of Hopetoun.*)
 Hothfield, Henry James Lord.
 Houghton, Robert Offley Ashburton Lord.
 Howard of Glossop, Francis E. Lord.
 Howard de Walden, Frederick G. Lord.
 Howe, Richard William Penn Earl.
 Howth, William Ulick Tristram Lord. (*Earl of Howth.*)
 Huntingdon, Warner Francis John Plantagenet Earl of.

NAME.
 Hutchinson, John Luke George Viscount. (*Earl of Donoughmore.*)
 Hylton, Hedworth Hylton Lord.
 Iddesleigh, Earl of.
 Ilchester, Henry Edward Earl of.
 Inchiquin, Edward Donough Lord. (*Elected for Ireland.*)
 Innes, James Henry Robert Earl. (*Duke of Roxburghe.*)
 Jersey, Victor Albert George Earl of.
 Keane, John Manley Arbuthnot Lord.
 Kenlis, Thomas Lord. (*Marquess of Headfort.*)
 Kenmare, Valentine Augustus Lord. (*Earl of Kenmare.*)
 Kenry, Windham Thomas Lord. (*Earl of Dunraven and Mount-Earl.*)
 Kensington, William Lord.
 Kenyon, Lloyd Lord.
 Ker, Schomberg Henry Lord. (*Marquess of Lothian.*)
 Kesteven, John Henry Lord.
 Kilmarnock, William Henry Lord. (*Earl of Erroll.*)
 Kilmorey, Francis Charles Earl of. (*Elected for Ireland.*)
 Kimberley, John Earl of.
 Kinnaird, Arthur Fitz-Gerald Lord.
 Kintore, Algernon Hawkins Thomond Lord. (*Earl of Kintore.*)
 Knutsford, Henry Lord.
 Lamington, Alexander Dundas Ross Lord.
 Lanesborough, John Vansittart Danvers Earl of. (*Elected for Ireland.*)
 Langford, Hercules Ed. Lord. (*Elected for Ireland.*)
 Lansdowne, H. Charles Keith Marquess of.
 Lathom, Edward Earl of. (*Lord Chamberlain of the Household.*)
 Lawrence, John Hamilton Lord.
 Leconfield, Henry Lord.

HOUSE OF LORDS.

NAME.

Leeds, George Godolphin Duke of.
 Leicester, Thomas William Earl of.
 Leigh, William Henry Lord.
 Leinster, Charles Wm. Viscount. (*Duke of Leinster.*)
 Leven and Melville, Alexander Earl of. (*Elected for Scotland.*)
 Lichfield, Thomas George Earl of.
 Lichfield, William Dalrymple Bishop of.
 Lifford, James Viscount. (*Elected for Ireland.*)
 Lilford, Thomas Lyttleton Lord.
 Lindsay, John Trotter Earl of. (*Elected for Scotland.*)
 Lindsey, Montague Earl of.
 Lingen, Ralph Robert Wheeler Lord.
 Lismore, G. Ponsonby Lord. (*Viscount Lismore.*)
 Liverpool, John Charles Bishop of.
 Llandaff, Richard Bishop of.
 Loftus, John Henry Wellington Graham Lord. (*Marquess of Ely.*)
 Londesborough, William Henry Forester Lord.
 London, Frederick Bishop of.
 Lonsdale, Hugh Cecil Earl of.
 Lovat, Simon Lord.
 Lovelace, William Earl of.
 Lovell and Holland, Charles George Lord. (*Earl of Egmont.*)
 Lucan, George Charles Earl of. (*Elected for Ireland.*)
 Lurgan, William Lord.
 Lyttelton, Charles George Lord.
 Lytton, Edward Robert Lytton Earl of.
 Lyveden, Fitz Patrick Henry Lord.
 Macclesfield, Thomas Augustus Wolstenholme Earl of.
 Malmesbury, James Howard Earl of.
 Manchester, William Drogo Duke of.
 Manners, John Thomas Lord.
 Mansfield, William David Earl of.
 Manvers Sydney William Herbert Earl.

NAME.

Mar, John Francis Erskine Earl of. (*Elected for Scotland.*)
 Mar and Kellie, Walter Henry Earl of. (*Elected for Scotland.*)
 Marlborough, George Charles Duke of.
 Massy, John Thomas William Lord. (*Elected for Ireland.*)
 Meldrum, Charles Lord. (*Marquess of Huntly.*)
 Melville, Henry Viscount.
 Mendip, Henry George Lord. (*Viscount Clifden.*)
 Meredyth, James Herbert Gustavus Meredyth Lord. (*Lord Athlumney.*)
 Methuen, Frederick Henry Paul Lord.
 Middleton, Digby Wentworth Bayard Lord
 Milltown, Ed. Nugent Earl of. (*Elected for Ireland.*)
 Minster, Henry Francis Lord. (*Marquess Conyngham.*)
 Minto, William Hugh Earl of.
 Monck, Charles Stanley Lord. (*Viscount Monck.*)
 Moncreiff, James Lord.
 Monk Bretton, John George Lord.
 Monkswell, Robert Porrett Lord.
 Montagu of Beaulieu, Henry John Lord.
 Monteagle, George John Lord. (*Marquess of Sligo.*)
 Monteagle of Brandon, Thomas Spring Lord.
 Moore, Henry Francis Seymour Lord. (*Marquess of Drogheda.*)
 Morley, Albert Edmund Earl of.
 Morton, Sholto George Watson Earl of. (*Elected for Scotland.*)
 Mostyn, Llewelyn Nevill Vaughan Lord.
 Mount Edgcumbe, William Henry Earl of. (*Lord Steward of the Household.*)
 Mount-Temple, William Francis Lord.
 Mowbray, Alfred Joseph Lord.
 Munster, William George Earl of.

HOUSE OF LORDS.

NAME.
 Napier, Robert Cornelis Lord.
 Nelson, Horatio Earl.
 Newcastle, Henry Pelham Archibald Douglas Duke of.
 Newcastle, Ernest Roland Bishop of.
 Norfolk, Henry Duke of. (*Earl Marshal of England.*)
 Normanby, George Augustus Constantine Marquess of.
 North, William Henry John Lord.
 Northampton, William Marquess of.
 Northbourne, Walter Charles Lord.
 Northbrook, Thomas George Earl of.
 Northesk, George John Earl of. (*Elected for Scotland.*)
 Northington, Anthony Henley Lord. (*Lord Henley.*)
 Northumberland, Algernon Geo. Duke of.
 Northwick, George Lord.
 Norton, Charles Bowyer Lord.
 Norwich, John Thomas Bishop of.

 O'Hagan, Thomas Towneley Lord.
 O'Neill, Edward Lord.
 Onslow, William Hillier Earl of.
 Oranmore and Browne, Geoffrey Dominick Augustus Frederick Lord. (*Elected for Ireland.*)
 Orford, Horatio Earl of.
 Oriel, Clotworthy J. Eyre Lord. (*Viscount Massereene.*)
 Orkney, George William Hamilton Earl of. (*Elected for Scotland.*)
 Ormathwaite, Arthur Lord.
 Ormonde, James Edward Wm. Theobald Lord. (*Marquess of Ormonde.*)
 Oxenbridge, William John Viscount.
 Oxenfoord, John Lord. (*Earl of Stair.*)
 Oxford, John Fielder Bishop of.

 Pembroke and Montgomery, G. Robert Charles Earl of.
 Penrhyn, George Sholto Gordon Lord.
 Penzance, James Plaisted Lord.

NAME.
 Peterborough, William Connor Bishop of.
 Petre, William Joseph Lord.
 Plunket, William Conyngham Lord.
 Poltimore, Augustus Frederick George Warwick Lord.
 Polwarth, Walter Hugh Lord. (*Elected for Scotland.*)
 Ponsonby, Frederick George Brabazon Lord. (*Earl of Bessborough.*)
 Portarlington, Henry John Reuben Earl of. (*Elected for Ireland.*)
 Portland, William John Arthur Charles James Duke of.
 Portman, Edward Berkeley Viscount.
 Portsmouth, Isaac Newton Earl of.
 Poulett, William Henry Earl.
 Powerscourt, Mervyn Edward Viscount. (*Elected for Ireland.*)
 Powerscourt, Mervyn Edward Lord. (*In another place as Viscount Powerscourt.*)
 Powis, Edward James Earl of.

 Radnor, Jacob Earl of.
 Raglan, George Fitz-Roy Henry Lord.
 Ramsay, John William Lord. (*Earl of Dalhousie.*)
 Ranfurly, Uchter John Mark Lord. (*Earl of Ranfurly.*)
 Ravensworth, Henry George Earl of.
 Rayleigh, John William Lord.
 Reay, Donald James Lord.
 Revelstoke, Edward Charles Lord.
 Ribblesdale, Thomas Lord.
 Richmond, Charles Henry Duke of.
 Ripon, George Frederick S. Marquess of.
 Robartes, Thomas Charles Lord.
 Rochester, Anthony Wilson Bishop of.
 Rodney, George Bridges Harley Dennett Lord.
 Romilly, William Lord.
 Romney, Charles Earl of.
 Rosebery, Archibald Philip Lord. (*Earl of Rosebery.*)

HOUSE OF LORDS.

NAME.

Ross, George Frederick Lord. (*Earl of Glasgow.*)
 Rosse, Lawrence Earl of. (*Elected for Ireland.*)
 Rosslyn, Francis Robert Earl of.
 Rossmore, Derrick Warner William Lord.
 Rothschild, Nathaniel Mayer Lord.
 Rowton, Montagu William Lord.
 Russell, John Francis Stanley Earl.
 Rutland, Charles Cecil John Duke of.

 Sackville, Mortimer Lord.
 Saint Albans, Wm. Amelius Aubrey de Vere Duke of.
 St. Albans, Thomas Legh Bishop of.
 St. Asaph, Joshua Bishop of.
 St. David's, William Basil Bishop of.
 Saint Germans, Henry Cornwallis Earl of.
 St. John of Bletso, St. Andrew Lord.
 Saint Leonards, Edwd. Burtenshaw Lord.
 Saint Oswald, Rowland Lord.
 St. Vincent, Carnegie Parker Viscount.
 Salisbury, R. Arthur Talbot Marquess of.
 Saltersford, James George Henry Lord. (*Earl of Courtown.*)
 Sandhurst, William Lord.
 Sandwich, Edward George Henry Earl of.
 Sandys, Augustus Frederick Arthur Lord.
 Savile, John Lord.
 Saye and Sele, Frederick Benjamin Lord.
 Scarbrough, Aldred Frederick George Beresford Earl of.
 Scarsdale, Alfred Nathaniel Holden Lord.
 Seaton, James Lord.
 Sefton, Wm. Philip Lord. (*Earl of Sefton.*)
 Selborne, Roundell Earl of.
 Shaftesbury, Anthony Earl of.
 Sheffield, Henry North Lord. (*Earl of Sheffield.*)
 Sherborne, Edward Lennox Lord.
 Sherbrooke, Robert Viscount.
 Shrewsbury, Charles Henry John Earl of.
 Shute, George William Lord. (*Viscount Barrington.*)

NAME.

Sidmouth, William Wells Viscount.
 Silchester, William Lygon Lord. (*Earl of Longford.*)
 Sinclair, Charles Wm. Lord. (*Elected for Scotland.*)
 Somerhill, Hubert G. Lord. (*Marquess of Clanricarde.*)
 Somers, Philip Reginald Lord.
 Somerset, Archibald Henry Algernon Duke of.
 Somerton, James Charles Herbert Welbore Ellis Lord. (*Earl of Normanton.*)
 Sondes, George Watson Earl.
 Southampton, Charles Henry Lord.
 Southwell, George Bishop of.
 Spencer, John Poyntz Earl.
 Stafford, Augustus Frederick Fitz-herbert. Lord
 Stalbridge, Richard de Aquila Lord
 Stamford, Harry Earl of.
 Stanhope, Arthur Philip Earl.
 Stanley of Alderley, Henry Edward John Lord.
 Stanley of Preston, Frederick Arthur Lord.
 Stewart of Garlies, Alan Plantagenet Lord. (*Earl of Galloway.*)
 Stradbroke, George Edward J. Mowbray Earl of.
 Strafford, George Stevens Earl of.
 Strafford, George Henry Charles Lord. (*Viscount Enfield.*)
 Strange, John James Hugh Henry Earl. (*Duke of Athole.*)
 Stratheden, William Frederick Lord.
 Strathmore and Kinghorn, Claude Earl of. (*Elected for Scotland.*)
 Strathspey, Jas. Lord. (*Earl of Seafield.*)
 Stuart of Castle Stuart, George Lord. (*Earl of Moray.*)
 Sudeley, Charles Douglas Richard Lord.
 Sudley, Arthur Saunders William Charles Fox Lord. (*Earl of Arran.*)
 Suffield, Charles Lord.

HOUSE OF LORDS.

NAME.	NAME.
Suffolk and Berkshire, Henry Charles Earl of.	Wantage, Robert James Lord.
Sundridge, George Douglas Lord. (<i>Duke of Argyll.</i>)	Watson, William Lord. (<i>A Lord of Appeal in Ordinary.</i>)
Sutherland, George Granville William Duke of.	Wellington, Henry Duke of.
Sydney, John Robert Earl.	Wemyss, Francis Richard Lord. (<i>Earl of Wemyss.</i>)
Talbot de Malahide, Richard Wogan Lord.	Wenlock, Beilby Lord.
Tankerville, Charles Earl of.	Wentworth, Ralph Gordon Lord.
Templemore, Henry Spencer Lord.	Westbury, Richard Luttrell Pilkington Lord.
Templetown, George Frederick Viscount. (<i>Elected for Ireland.</i>)	Westminster, Hugh Lupus Duke of.
Tennyson, Alfred Lord.	Westmorland, Francis William Henry Earl of.
Tenterden, Charles Stuart Henry Lord.	Wharmcliffe, Edward Montagu Stuart Granville Earl of.
Teynham, George Henry Lord.	Wigan, James Ludovic Lord. (<i>Earl of Crawford and Balcarres.</i>)
Thring, Henry Lord.	Willoughby de Broke, Henry Lord.
Thurlow, Thomas John Lord.	Wilton, Seymour John Grey Earl of.
Tollemache, John Lord.	Wimborne, Ivor Bertie Lord.
Torrington, George Stanley Viscount.	Winchester, John Marquess of.
Townshend, J. Villiers Stuart Marquess.	Winchester, Edward Harold Bishop of.
Tredegar, Godfrey Charles Lord.	Winchilsea and Nottingham, George James Earl of.
Trevor, Arthur Edwin Lord.	Windsor, Robert George Lord.
Truro, George Howard Bishop of.	Winmarleigh, John Lord.
Truro, Charles Robert Claude Lord.	Winton, Archibald William Earl of. (<i>Earl of Eglintoun.</i>)
Tweeddale, William Montagu Lord. (<i>Marquess of Tweeddale.</i>)	Wolseley, Garnet Joseph Viscount.
Tweedmouth, Dudley Coutts Lord.	Wolverton, Lord.
Tyrone, John Henry De La Poer Lord. (<i>Marquess of Waterford.</i>)	Worcester, Henry Bishop of.
Vane, Charles Stewart Earl. (<i>Marquess of Londonderry.</i>)	Worlingham, Archibald Brabazon Sparrow Lord. (<i>Earl of Gosford.</i>)
Vaux of Harrowden, Hubert George Charles Lord.	Wrottesley, Arthur Lord.
Ventry, Dayrolles Blakeney Lord. (<i>Elected for Ireland.</i>)	Wynford, William Draper Mortimer Lord.
Vernon, George William Henry Lord.	Yarborough, Charles Alfred Worsley Earl of.
Verulam, James Walter Earl of.	York, William Archbishop of.
Vivian, Hussey Crespigny Lord.	Zetland, Lawrence Earl of.
Wales, His Royal Highness the Prince of.	Zouche of Haryngworth, Robt. Nathaniel Cecil George Lord.
Waldegrave, William Frederick Earl.	
Walsingham, Thomas Lord.	

ALPHABETICAL LIST OF THE HOUSE OF COMMONS,
AS ELECTED JUNE-JULY, 1886,
With CORRECTIONS to November, 1889.

ABBREVIATIONS.

L.—Liberal.
C.—Conservative.

D.L.—Dissentient Liberal.
N.—Nationalist.

Member.	Constituency.
L Abraham, W.....	Glamorganshire, Rhondda.
N Abraham, W.....	Limerick County, West.
L Acland, A. H. Dyke	Yorkshire, W.R., S. Rotherham.
L Acland, C. T. Dyke.....	Cornwall, N.E.
c Addison, J. E. W.	Ashton-under-Lyne.
c Agg-Gardner, J. T.....	Cheltenham.
c Ainslie, W. G.	Lancashire, N.—N. Lonsdale.
c Aird, J.	Paddington, N.
c Akers-Douglas, A.	Kent, E.
L Allison, R. A.	Cumberland, North.
c Allsopp, Hon. G. H.	Worcester.
c Allsopp, Hon. Percy	Taunton.
c Ambrose, W.....	Middlesex, Harrow.
DL Anstruther, H. T.....	St. Andrews Burghs.
c Anstruther, Col. R. H. L.	Suffolk, South-East.
L Asher, A.	Elgin District.
c Ashmead-Bartlett, E.	Sheffield, Eccleshall.
L Asquith, H. H.....	Fifeshire, East.
c Atkinson, H. J.....	Boston.
L Austin, J.....	Yorkshire, W.R. (Osgoldcross).
c Baden-Powell, G.....	Liverpool, Kirkdale.
c Bailey, Sir J. R.	Hereford.
c Baird, J. G. A.....	Glasgow, Central.
c Balfour, Right Hon. A. J.	Manchester, East.
L Balfour, Sir George	Kincardineshire.
c Balfour, G. W.....	Leeds, Central.
L Balfour, Right Hon. J. B.....	Clackmannan.
L Balfour, J. S.	Burnley.
L Ballantine, W. H. W.....	Coventry.
c Banes, Major G. E.....	West Ham, South.
L Barbour, W. B.....	Paisley.

HOUSE OF COMMONS.

Member.	Constituency.
DL Barclay, J. W.	Forfarshire.
c Baring, T. C.	London City.
DL Baring, Viscount	Bedfordshire, North.
DL Barnes, A.	Derbyshire, Chesterfield.
L Barran, J.	Yorkshire, W.R., E.—Otley.
N Barry, J.	Wexford, South.
c Bartley, G. C. T.	Islington, North.
c Barttelot, Sir W.	Sussex, N.W.
DL Bass, H. A.	Staffordshire, West.
c Bates, Sir E.	Plymouth.
c Baumann, A. A.	Camberwell, Peckham.
c Beach, W. W. B.	Hampshire, West.
c Beadel, W. J.	Essex, Mid.
L Beaufoy, M. H.	Lambeth, Kennington.
DL Beaumont, H. F.	Yorkshire, W.R., Colne Valley.
L Beaumont, W. B.	Northumberland, Tyneside.
c Beckett, E. W.	Yorkshire, N.R., Whitby.
c Beckett-Denison, W.	Nottinghamshire, Bassetlaw.
c Bective, Earl of	Westmoreland, South.
c Bentinck, Lord Henry C.	Norfolk, N.W.
c Bethell, Com. G. R.	Yorkshire, E.R., Holderness.
DL Bickford-Smith, W.	Cornwall, Truro.
DL Biddulph, M.	Herefordshire, South.
N Biggar, J. G.	Cavan, West.
c Bigwood, James	Middlesex, Brentford.
c Birkbeck, Sir E.	Norfolk, East.
L Birrell, A.	Fifeshire, West.
N Blane, A.	Armagh, South.
c Blundell, Colonel, H. B. H.	Lancashire, S.W., Ince.
DL Bolitho, Thomas Bedford.	Cornwall, Mid.
L Bolton, J. C.	Stirlingshire.
L Bolton, T. D.	Derbyshire, N.E.
c Bond, G. H.	Dorsetshire, East.
c Bonsor, H. C. O.	Surrey, N.E.
c Boord, T. W.	Greenwich.
c Borthwick, Sir A.	Kensington, South.
L Boulnois, E.	Marylebone, East.
L Bradlaugh, C.	Northampton.
c Bridgeman, Col. Hon. F. C.	Bolton.
L Bright, Jacob	Manchester, S.W.
DL Bright, J. Albert	Birmingham, Central.
L Bright, W. Leatham	Stoke-upon-Trent.
c Bristowe, T. L.	Lambeth, Norwood.
L Broadhurst, H.	Nottingham, West.

HOUSE OF COMMONS.

Member.	Constituency.
c Brodrick, Hon. W. St. J. F.	Surrey, S.W.
c Bromley Davenport, W.....	Cheshire, Macclesfield.
c Brookfield, A. M.....	Sussex, East.
c Brooke, Lord.....	Colchester.
c Brooks, Sir W. C.....	Cheshire, Altrincham.
DL Brown, A. H.....	Shropshire, Mid.
L Brown, A. L.....	Hawick Group.
c Bruce, Lord Henry	Wiltshire, N.W.
c Bruce, Gainsford.....	Finsbury, Holborn.
L Brunner, J. T.....	Cheshire, Northwich.
L Bryce, J.	Aberdeen, South.
DL Buchanan, T. R.....	Edinburgh, West.
c Burdett-Coutts, W.	Westminster.
c Burghley, Lord.....	Northamptonshire, North.
L Burt, T.....	Morpeth.
L Buxton, Sydney	Tower Hamlets, Poplar.
N Byrne, G. M.	Wicklow, West.
DL Caine, W. S.	Barrow.
DL Caldwell, J.....	Glasgow, St. Rollox.
L Cameron, Dr. C.	Glasgow—College.
L Cameron, J. Mc.Donald	Wick District.
c Campbell, Colonel Sir A.	Renfrewshire, West.
L Campbell, Sir G.	Kirkcaldy Burghs.
N Campbell, H.....	Fermanagh, South.
c Campbell, J. A.....	Glasgow and Aberdeen Univer.
L Campbell-Bannerman, Right Hon. H.....	Stirling Group.
N Carew, J. L.....	Kildare, North.
c Carmarthen, Marquis of.....	Lambeth, Brixton.
L Causton, R. K.....	Southwark, West.
DL Cavendish, Lord E.	Derbyshire, West.
c Cavendish-Bentinck, Rt. Hon. G.....	Whitehaven.
c Cavendish-Bentinck, W. G.	Penrhyn and Falmouth.
DL Chamberlain, Right Hon. J.	Birmingham, West.
DL Chamberlain, R.....	Islington, West.
N Chance, P. A.	Kilkenny County, South.
L Channing, F. A.	Northamptonshire, East.
c Chaplin, Right Hon. H.	Lincolnshire, North Kesteven.
c Charrington, Spencer	Tower Hamlets, Mile-end.
L Childers, Right Hon. H. C. E.	Edinburgh, South.
c Churchill, Rt. Hon. Ld. R. H. S.....	Paddington, South.
N Clancy, J. J.....	Dublin County, North.
L Clark, G. B.....	Caithness-shire.
c Clarke, Sir E.	Plymouth.

HOUSE OF COMMONS.

Member.	Constituency.
L Cobb, H. P.	Warwickshire, S.E.
c Cochrane-Baillie, Hon. C. W.	St. Pancras, North.
c Coddington, W.	Blackburn.
DL Coghill, D. H.	Newcastle-under-Lyme.
L Coleridge, Hon. Bernard	Sheffield, Attercliffe.
DL Collings, Jesse	Birmingham, Bordesley.
L Colman, J. J.	Norwich.
c Colomb, Captain J. R. C.	Tower Hamlets, Bow.
N Commins, A.	Roscommon, South.
c Compton, F.	Hampshire, New Forest.
L Compton, Lord	Yorkshire, W.R., Barnsley.
N Condon, T. J.	Tipperary, East.
N Conway, M.	Leitrim County, North.
L Conybeare, C. A. V.	Cornwall, N.W.
c Cooke, C. W. R.	Newington, West.
N Corbet, W. J.	Wicklow, East.
DL Corbett, A. L. C.	Glasgow, Tradeston.
DL Corbett, J.	Worcestershire, Mid.
c Cornwallis, F. S. W.	Maidstone
c Corry, Sir J. P.	Armagh, Mid.
L Cosham, Handel	Bristol, East.
c Cotton, Captain E. T. D'A.	Cheshire, Wirral.
DL Courtney, L. H.	Cornwall, S.E.
N Cox, J. R.	Clare, East.
L Cozens-Hardy, H. H.	Norfolk, North.
L Craig, J.	Newcastle-on-Tyne.
DL Craig-Sellar, A.	Lanarkshire, Partick.
c Cranborne, Viscount	Lancashire, N.E., Darwen.
L Craven, J.	Yorkshire, W.R., Shipley.
L Crawford, D.	Lanarkshire, N.E.
L Crawford, W.	Durham, Mid.
L Cremer, W. R.	Shoreditch, Haggerston.
N Crilly, D.	Mayo, North.
c Cross, Hon. W. H.	Liverpool, West Derby.
L Crossley, E.	Yorkshire, W.R., N. Sowerby.
DL Crossley, Sir S. B.	Suffolk, North.
DL Crossman, Colonel Sir W.	Portsmouth.
c Cubitt, Right Hon. G.	Surrey, Mid.
DL Currie, Sir D.	Perthshire, West.
c Curzon, Viscount.	Bucks, South.
c Curzon, Hon. G. N.	Lancashire, S.W., Southport.
c Dalrymple, C.	Ipswich.
c Darling, C. J.	Deptford.

HOUSE OF COMMONS.

Member.	Constituency.
c Davenport, H. T.....	Staffordshire, Leek.
L Davey, Horace.....	Stockton-on-Tees.
L Davies, W.	Pembrokeshire.
c Dawnay, Colonel Hon. L. P.....	Yorkshire, N.R., Thirsk.
N Deasy, J.	Mayo, West.
c De Cobain, E. S. W.	Belfast, East.
c De Lisle, E. J. M. P.	Leicestershire, Mid.
N Dickson, T. A.....	Dublin, St. Stephen's Green.
N Dillon, J.	Mayo, East.
L Dillwyn, L. L.	Swansea, Town.
c Dimsdale, Baron R.	Hertfordshire, Hitchin.
DL Dixon, G.	Birmingham, Edgbaston.
c Dixon-Hartland, F. D.	Middlesex, Uxbridge.
c Donkin, R. S.	Tynemouth.
c Dorington, Sir J. E.	Gloucestershire, North.
L Duff, R. W.	Banffshire.
c Dugdale, J. S.	Warwickshire, N.E.
c Duncombe, A.	Yorkshire, E.R., Howdenshire.
DL Ebrington, Viscount.....	Devonshire, W.
c Edwards-Heathcote, Colonel J.....	Staffordshire, N.W.
c Edwardes-Moss, T. C.....	Lancashire, S.W., Widnes.
c Egerton, Hon. A de T.	Cheshire, Knutsford.
c Egerton, Hon. A. J. F.	Lancashire, S.E., Eccles.
c Elcho, Lord	Ipswich.
DL Elliot, Hon. A. R. D.	Roxburghshire.
c Elliot, Sir G.....	Monmouthshire District.
c Elliot, G. W.	Yorkshire, N.R., Richmond.
DL Elliot, Hon. H. F. H.	Ayrshire, North.
L Ellis, James.....	Leicestershire, West.
L Ellis, J. E.	Nottinghamshire, Rushcliffe.
c Ellis, Sir J. W.....	Surrey, Kingston.
L Ellis, T. E.	Merionethshire.
c Elton, C. I.	Somerset, West.
N Esmonde, Sir T. H. G.	Dublin County, South.
L Esslemont, P.	Aberdeenshire, East.
L Evans, F. H.....	Southampton
I Evershed, Sydney	Staffordshire, Burton.
c Ewing, Sir A. Orr	Dumbartonshire.
c Eyre, Colonel H.....	Lincolnshire, W. Lindsey.
c Farquharson, H. R.	Dorsetshire, W. (Bridport).
L Farquharson, Dr. R.	Aberdeenshire, West.
c Feilden, General R. J.....	Lancashire, N. (Chorley).

HOUSE OF COMMONS.

Member.	Constituency.
c Fellowes, Ailwyn.....	Huntingdonshire, North.
L Fenwick, C.	Northumberland, Wansbeck.
L Ferguson, Munro.....	Leith Burghs.
c Fergusson, Right Hon. Sir J.	Manchester, N.E.
c Field, Admiral	Sussex, South.
c Fielden, T.	Lancashire, S.E. (Middleton).
c Finch, G. H.....	Rutlandshire.
DL Finlay, R. B.....	Inverness, Burghs.
N Finucane, J.....	Limerick County, East.
c Fisher, W. H.	Fulham.
N Fitzgerald, J. G.....	Longford, South.
c Fitzgerald, R. U. P.....	Cambridge.
DL Fitzwilliam, Hon. W. H. W.	Yorkshire, Doncaster.
c Fitzwygram, Sir F.....	Hampshire, South.
c Fletcher, Sir H.	Sussex, Mid.
L Flower, Cyril	Bedfordshire, South (Luton).
N Flynn, J. C.....	Cork County, North.
N Foley, P. J.	Galway, West.
L Foljambe, C. G. S.	Nottinghamshire, Mansfield.
c Folkestone, Lord	Middlesex, Enfield.
L Forster, Sir C.....	Walsall.
c Forwood, A. B.....	Lancashire, S.W., Ormskirk.
L Foster, Dr. W. B.	Derbyshire, Ilkeston.
L Fowler, Right Hon. H. H.....	Wolverhampton, East.
c Fowler, Sir R.	City of London.
N Fox, Dr. J. F.	King's County, Tullamore.
c Fraser, General C. C.	Lambeth, North.
DL Fraser-Mackintosh, C.	Inverness-shire.
DL Fry, Lewis	Bristol, North.
L Fry, Theodore	Darlington.
L Fuller, G. P.....	Wiltshire, West.
c Fulton, J. Forrest	West Ham, North.
L Gane, J. L.	Leeds, East.
L Gardner, H.	Essex, North.
c Gardner, R. R.....	Windsor.
L Gaskell, C. G. Milnes-	Yorkshire, W.R., Morley.
c Gedge, S.	Stockport.
c Giles, A.	Southampton.
N Gill, T. P.....	Louth, South.
N Gillhooly, J.....	Cork County, West.
c Gilliat, J. S.....	Clapham.
L Gladstone, H. J.	Leeds, West.
L Gladstone, Right Hon. W. E.	Midlothian.

HOUSE OF COMMONS.

Member.	Constituency.
c Godson, A. F.	Kidderminster.
DL Goldsmid, Sir Julian.....	St. Pancras, South.
c Goldsworthy, General W. T.....	Hammersmith.
c Gorst, Sir J. E.....	Chatham.
DL Goschen, G. J.	St. George's, Hanover Square.
L Gourley, E. T.....	Sunderland.
L Graham, R. C.....	Lanarkshire, North-West.
c Grandby, Marquis of	Leicestershire, Melton.
c Gray, C. W.	Essex, East (Maldon).
c Green, Sir E.	Wakefield.
c Greenall, Sir G.	Warrington.
c Greene, E.	Suffolk, N.W.
L Grey, Sir E.....	Northumberland, Berwick.
c Grimston, Viscount.....	Hertfordshire, Mid.
c Grotian, F. B.	Hull, East.
DL Grove, Sir T. F.....	Wiltshire, South.
L Gully, W. C.....	Carlisle.
c Gunter, Colonel R.	Yorkshire, W.R.,E., Barkston Ash.
DL Gurdon, R. T.....	Norfolk, Mid.
L Haldane, R. B.....	Haddingtonshire.
c Hall, A. W.	Oxford.
c Hall, Charles	Cambridgeshire, West.
c Halsey, T. F.	Hertfordshire, West.
c Hambro, Colonel C. J. T.	Dorsetshire, South.
c Hamilton, Colonel C. E.....	Southwark—Rotherithe.
c Hamilton, Lord E.	Tyrone, North.
c Hamilton, Rt. Hon. Lord G.	Middlesex, Ealing.
c Hamley, General Sir E.....	Birkenhead.
c Hanbury, R. W.	Preston.
L Hanbury-Tracy, Hon. F.	Montgomery District.
c Hankey, F. A.	Surrey, N.W.
L Harcourt, Right Hon. Sir W.	Derby.
c Hardcastle, E.	Salford, North.
c Hardcastle, F.	Lanc., S.E., West Houghton.
c Hardy, Hon. A. Gathorne	Sussex, North.
c Hardy, Hon. J. S. Gathorne	Kent, Mid.
c Harland, E. J.....	Belfast, North.
N Harrington, E.....	Kerry, West.
N Harrington, T.....	Dublin City, Harbour.
N Harris, M....	Galway, East.
c Hart-Dyke, Right Hon. Sir W.....	Kent, N.W.
DL Hartington, Marquis of	Lancashire, N.E., Rossendale.
DL Hastings, G. W.....	Worcestershire, East.

HOUSE OF COMMONS.

Member.	Constituency.
DL Havelock-Allan, Sir H.....	Durham, S.E.
N Hayden, L. P.	Leitrim, South.
N Healy, M.....	Cork, City.
N Healy, T. M.	Longford.
C Heath, A. R.....	Lincolnshire, East, Lindsey.
C Heaton, J. Henniker	Canterbury.
DL Heneage, Right Hon. E.	Grimsby.
C Herbert, Hon. Sidney.....	Croydon.
C Hermon-Hodge, R. T.....	Lancashire, N.E., Accrington.
C Hervey, Lord F.	Bury St. Edmunds.
C Hicks-Beach, Right Hon. Sir M.	Bristol, West.
C Hill, Lord Arthur W.	Down County, West.
C Hill, A. Staveley.....	Staffordshire, Kingswinford.
C Hill, Colonel E. S.	Bristol, South.
DL Hingley, B.....	Worcestershire, North.
C Hoare, E. B.....	Hampstead.
C Hoare, S.	Norwich.
DL Hobhouse, H.....	Somerset, East.
L Holden, I.....	Yorkshire, W.R., N. Keighley.
C Holloway, G.	Gloucestershire, Mid.
C Hornby, W. H.....	Blackburn.
C Houldsworth, Sir W. H.....	Manchester, N.W.
C Howard, J.....	Middlesex, Tottenham.
L Howell, G.	Bethnal Green, N.E.
C Howorth, H. H.	Salford, South.
L Hoyle, I.	Lancashire, S.E., Heywood.
C Hozier, J. H. C.	Lanarkshire, South.
C Hughes, E.	Woolwich.
C Hulse, E. H.....	Salisbury.
C Hunt, F. Seager	Marylebone, West.
L Hunter, W. A.	Aberdeen, North.
C Hunter, Sir W. G.	Hackney, Central.
C Ibbetson, Rt. Hon. Sir H. J. S.....	Essex, W. (Epping).
L Illingworth, A.....	Bradford, West.
C Isaacs, L. H.....	Newington, Walworth.
C Isaacson, F. W.....	Tower Hamlets, Stepney.
C Jackson, W. L.....	Leeds, North.
L Jacoby, J. A.....	Derbyshire, Mid.
DL James, Right Hon. Sir H.	Bury.
L James, Hon. W. H.....	Gateshead.
DL Jardine, Sir R.	Dumfriesshire.
C Jarvis, Weston.....	King's Lynn.

HOUSE OF COMMONS.

Member.	Constituency.
c Jeffreys, A. F.	Hampshire, North.
c Jennings, L. J.	Stockport.
c Johnston, W.	Belfast, South.
L Joicey, J.	Durham, Chester-le-Street.
L Jones, Ll. A. Atherley	Durham, N.W.
N Jordan, J.	Clare, West.
L Kay-Shuttleworth, Sir U. J.	Lancashire, N.E., Clitheroe.
L Keay, J. S.	Elgin and Nairn.
c Kelly, J. R.	Camberwell, North.
c Kennaway, Sir J. H.	Devonshire, East.
N Kenny, J. E.	Cork County, South.
N Kenny, M. J.	Tyrone, Mid.
DL Kenrick, W.	Birmingham, North.
c Kenyon, Hon. G. T.	Denbigh, Boroughs.
c Ker, Captain R. W. B.	Down, East.
c Kerans, F. H.	Lincoln.
N Kilbride, D.	Kerry, South.
L Kilcourse, Viscount.	Somerset, South.
c Kimber, H.	Wandsworth.
c King, H. S.	Hull, Central.
L Kinloch, J.	Perthshire, East.
c Knatchbull-Hugessen, H.	Kent, N.E.
L Knatchbull-Huggessen, Hon. E.	Kent, Rochester.
c Knightley, Sir R.	Northamptonshire, S.
c Knowles, Lees	Salford, West.
c Kynoch, G.	Aston Manor.
L Labouchere, H.	Northampton.
c Lafone, A.	Southwark, Bermondsey.
N Lalor, R.	Queen's County, Leix.
c Lambert, C.	Islington, East.
N Lane, W. J.	Cork County, East.
c Laurie, Colonel R. P.	Bath.
c Lawrance, J. C.	Lincolnshire, S., Kesteven.
c Lawrence, Sir T.	Surrey, S.E.
c Lawrence, W. F.	Liverpool, Abercromby.
L Lawson, H. L. W.	St. Pancras, West.
L Lawson, Sir W.	Cumberland, Cockermouth.
DL Lea, T.	Londonderry, South.
N Leahy, J.	Kildare, South.
L Leake, R.	Lancashire, S.E., Radcliffe.
N Leamy, E.	Cork County, N.E.
c Lechmere, Sir E. A. H.	Worcestershire, West.

HOUSE OF COMMONS.

Member.	Constituency.
c Lees, E.....	Oldham.
c Legh, T. W.....	Lancashire, S.W., Newton.
c Leighton, S.....	Shropshire, West.
c Lethbridge, Sir R.	Kensington, North. •
L Leng, J.....	Dundee.
c Lennox, Lord W. G.	Sussex, Chichester.
c Lewis, C. E.....	Antrim, North.
DL Lewis, G. Pitt	Devon, N.W.
L Lewis, T.	Anglesey.
c Lewisham, Rt. Hon. Viscount	Lewisham.
c Llewellyn, E. H.	Somerset, North.
L Lockwood, F.	York.
c Loder, G.	Brighton.
c Long, W. H.....	Wiltshire, East.
c Low, M.....	Grantham.
c Lowther, J. W.....	Cumberland, Mid.
c Lowther, Hon. W.	Westmoreland, North.
c Lowther, Hon. J.....	Kent, Thanet.
DL Lubbock, Sir J.....	London University.
L Lyell, L.....	Orkney and Shetland.
DL Lymington, Viscount	Devonshire, North.
L Mather, Wm.	Lancashire, S.E., Gorton.
L Mc.Arthur, A.	Leicester.
L Mc.Arthur, W. A.	Cornwall, Mid.
c Macartney, W. G. E.	Antrim, South.
c M'Calmont, Captain J. M.....	Antrim, East.
N Mc.Cartan, M.....	Down County, South.
N Mc.Carthy, Justin	Londonderry, City.
N Mc.Carthy, J. Huntly.....	Newry.
c Macdonald, Right Hon. J. H.	Edin. and St. And. University.
N Macdonald, P.....	Sligo County, North.
L Macdonald, Dr. R.	Ross and Cromarty.
N Macdonald, W. A.	Queen's County, Ossory.
L Mc.Ewan, W.	Edinburgh, Central.
L Mc.Innes, M.	Northumberland, Hexham.
N Mc.Kenna, Sir J. N.	Monaghan, South.
L M'Lagan, P.....	Linlithgowshire.
DL Maclean, F. W.....	Oxfordshire, Mid.
c Maclean, J. M.....	Oldham.
L M'Laren, W. S. B.	Cheshire, Crewe.
c Maclure, J. W.....	Lancashire, S.E., Stretford.
N MacNeil, J. G. Swift	Donegal, South.
c Madden, D. H.....	Dublin University.

HOUSE OF COMMONS.

Member.	Constituency.
N Mahoney, P.....	Meath, North.
L Maitland, W. F.	Brecknockshire.
C Makins, Colonel W. T.	Essex, S.W.
C Malcolm, J. W.....	Argyllshire.
C Mallock, R.	Devonshire, Torquay.
C Maple, Blundell	Camberwell, Dulwich.
L Mappin, F. T.	Yorks., W.R., S. Hallamshire.
L Marjoribanks, Right Hon. E.	Berwickshire.
C Marriott, Right Hon. W. T.	Brighton.
N Marum, E. P. M.	Kilkenny County, North.
C Matthews, Right Hon. Henry	Birmingham, East.
C Mattinson, M. W.	Liverpool, Walton.
C Maxwell, Sir H.	Wigtownshire.
C Mayne, Admiral R. C.....	Pembroke, Boroughs.
N Mayne, T.....	Tipperary, Mid.
DL Mildmay, F. B.	Devon, S. (Totnes).
C Mills, Hon. C. W.	Kent, West.
C Milvain, T.	Durham.
N Molloy, B. C.	King's County, Birr.
L Montagu, S.	Tower Hamlets, Whitechapel.
DL More, R. J.	Shropshire, South.
C Morgan, Colonel Hon. F. C.	Monmouthshire, South.
L Morgan, Right Hon. G. O.....	Denbighshire, East.
L Morgan, Pritchard	Carmarthenshire, West.
L Morgan, O. V.....	Battersea.
L Morgan, Pritchard	Merthyr Tydvil.
L Morley, Arnold	Nottingham, East.
L Morley, Right Hon. John	Newcastle-on-Tyne.
DL Morrison, W.....	Yorkshire, W.R., N. Skipton.
C Moss, R.	Winchester.
L Morton, A. C.	Peterborough.
C Mount, W. G.	Berks, South.
C Mowbray, Right Hon. Sir J. R.....	Oxford University.
C Mowbray, R. G. C.	Lancashire, S.E.—Prestwich.
C Mulholland, H. L.	Londonderry, North.
C Muncaster, Lord	Cumberland, West.
L Mundella, Right Hon. A. J.	Sheffield, Brightside.
C Muntz, P. A.....	Warwickshire, North.
C Murdock, C. T.	Reading.
N Murphy, W. M.	Dublin City, St. Patrick's.
N Murrough, J.....	Cork, S.E.
L Neville, Ralph	Liverpool, Exchange.
C Newark, Viscount	Nottinghamshire, Newark.

HOUSE OF COMMONS.

Member.	Constituency.
L Newnes, G.	Cambridgeshire, East.
C Noble, Wilson	Hastings.
N Nolan, J.	Louth, North.
N Nolan, Colonel J. P.	Galway, North.
C Norris, E. S.	Tower Hamlets, Limehouse.
C Northcote, Hon. H. S.	Exeter.
C Norton, R.	Kent, S.W.
N O'Brien, J. F. X.	Mayo, South.
N O'Brien, P.	Monaghan, North.
N O'Brien, P. J.	Tipperary, North.
N O'Brien, William.	Cork, N.E.
N O'Connor, Arthur	Donegal, East.
N O'Connor, John	Kerry, South.
N O'Connor, J.	Tipperary, South.
N O'Connor, T. P.	Liverpool, Scotland.
N O'Doherty, J. E.	Donegal, North.
N O'Gorman Mahon, The	Carlow.
N O'Hanlon, T.	Cavan, East.
N O'Hea, P.	Donegal, West.
N O'Keeffe, F. A.	Limerick.
N O'Kelly, J.	Roscommon, North.
C O'Neill, Hon. R. T.	Antrim, Mid.
L Oldroyd, Mark.	Dewsbury.
C Paget, Colonel Sir R. H.	Somersetshire, Wells.
L Palmer, C. M.	Durham, Jarrow.
L Parker, C. S.	Perth.
C Parker, Hon. F.	Oxfordshire, South.
N Parnell, C. S.	Cork City.
L Paulton, J. M.	Durham, Bishop Auckland.
L Pease, A. E.	York.
L Pease, H. F.	Yorkshire, N.R., Cleveland.
L Pease, Sir J. W.	Durham, Barnard Castle.
L Peel, Right Hon. A. W.	Warwick and Leamington.
C Pelly, Sir Lewis	Hackney, North.
C Penton, Captain F. T.	Finsbury, Central.
L Philipps, J. W.	Lanark, Mid.
L Pickard, B.	Yorks, N.R., S. Normanton.
L Pickersgill, E. H.	Bethnal Green, S.W.
L Picton, J. A.	Leicester.
N Pinkerton, J.	Galway, City.
L Playfair, Right Hon. Sir L.	Leeds, South.
L Plowden, Sir W. C.	Wolverhampton, West.

HOUSE OF COMMONS.

Member.	Constituency.
c Plunket, Right Hon. D. R.....	Dublin University.
c Plunkett, Hon. J. W.	Gloucestershire, South.
c Pomfret, W. P.....	Kent, South.
L Portman, Hon. E. B.	Dorsetshire, North.
c Potter, T. B.....	Rochdale.
c Powell, F. S.....	Wigan.
N Power, P. J.....	Waterford County, East.
N Power, R.	Waterford City.
c Price, Captain G. E.	Devonport.
L Price, Captain T. B.....	Monmouthshire, North.
L Priestley, B.....	Yorkshire, W.R., E. Pudsey.
L Provand, A. D.....	Glasgow, Blackfriars.
L Pugh, D.	Carmarthenshire, East.
c Puleston, J. H.....	Devonport.
N Pyne, J. D.	Waterford County, West.
DL Quilter, W. C.	Suffolk, South.
N Quinn, T.	Kilkenny City.
c Raikes, Right Hon. H. C.	Cambridge University.
L Randell, D.	Glamorgan, Gower.
c Rankin, J.....	Herefordshire, North.
c Rasch, Major F. C.	Essex, S.E.
L Rathbone, W.	Carnarvonshire, North.
N Redmond, J. E.	Wexford, North.
N Redmond, W. H. K.	Fermanagh, North.
L Reed, Sir E. J.....	Cardiff.
c Reed, H. Byron	Bradford, East.
L Reid, R. T.	Dumfries Burghs.
L Rendel, S.....	Montgomeryshire.
N Reynolds, W. J.	Tyrone, East.
DL Richardson, T.	Hartlepool.
c Ridley, Sir M. W.	Lancashire, N.W., Blackpool.
c Ritchie, Right Hon. C. T.	Tower Hamlets, St. George's.
L Roberts, John	Carnarvonshire, South.
L Roberts, John	Flint Boroughs.
c Robertson, J. P. B.....	Buteshire.
c Robinson, Brooke.....	Dudley.
L Robinson, T.....	Gloucester.
L Roe, T.	Derby.
c Rollit, Sir A. K.	Islington, South.
L Roscoe, Sir H.....	Manchester, South.
DL Rothschild, Baron F. D.	Buckinghamshire, Mid.
c Round, J.	Essex, N.E.

HOUSE OF COMMONS.

Member.	Constituency.
L Rowlands, Bowen	Cardiganshire.
L Rowlands, J.	Finsbury, East.
L Rowntree, J.	Scarborough.
C Royden, T. B.	Liverpool, W., Toxteth.
L Russell, Sir C.	Hackney, South.
C Russell, Sir George	Berks, E.—Wokingham.
DL Russell, T. W.	Tyrone, South.
C Salt, T.	Stafford.
L Samuelson, Sir B.	Oxfordshire, North.
L Samuelson, Godfrey B.	Gloucestershire, Forest of Dean.
C Sandys, Colonel T. M.	Lancashire, S.W.—Bootle.
C Saunderson, Colonel E. J.	Armagh, North.
L Schwann, C. E.	Manchester, North.
L Seale-Hayne, C. H.	Devon, Mid (Ashburton).
C Selwyn, Captain C. W.	Cambs., North (Wisbeach).
C Seton-Karr, H.	St. Helens.
N Sexton, T.	Belfast, West.
L Shaw-Lefevre, Right Hon. G. J.	Bradford, Central.
L Shaw, T.	Halifax.
C Shaw-Stewart, M. H.	Renfrewshire, East.
N Sheehan, J. D.	Kerry, East.
N Sheehy, D.	Galway, South.
N Sheil, E.	Meath, South.
C Shepherd-Cross, H.	Bolton.
C Sidebotham, J. W.	Cheshire, Hyde.
C Sidebottom, T. H.	Stalybridge.
C Sidebottom, Captain W.	Derbyshire, High Peak.
L Sinclair, J.	Ayr Burghs.
DL Sinclair, W. P.	Falkirk Burghs.
C Slaney, Colonel Kenyon	Shropshire, North.
C Smith, Abel	Hertfordshire, East.
L Smith, Samuel	Flintshire.
C Smith, Right Hon. W. H.	Strand.
C Smith-Barry, A. H.	Huntingdon, South.
L Spencer, Hon. C. R.	Northamptonshire, Mid.
C Spencer, J. E.	West Bromwich.
N Stack, J.	Kerry, North.
C Stanhope, Right Hon. E.	Lincolnshire, S., Lindsey.
L Stanhope, Hon. P.	Wednesbury.
C Stanley, E. J.	Somerset, Bridgwater.
L Stansfeld, Right Hon. J.	Halifax.
L Stepney, Sir A.	Carmarthen District.
C Stephens, H. C.	Middlesex, Hornsey.

HOUSE OF COMMONS.

Member.	Constituency.
L Stevenson, F. S.	Suffolk, N.E.
L Stevenson, J. C.	South Shields.
L Stewart, Halley	Lincolnshire, Spalding.
c Stewart, M. J.	Kirkcudbrightshire.
c Stokes, George Gabriel	Cambridge University.
L Storey, S.	Sunderland.
DL Story-Maskelyne, M. H. N.	Wiltshire, North.
L Stuart, J.	Shoreditch, Hoxton.
c Stuart-Wortley, C. B.	Sheffield, Hallam.
N Sullivan, D.	Westmeath, South.
N Sullivan, Right Hon. T. D.	Dublin, College Green.
L Summers, W.	Huddersfield.
L Sutherland, A.	Sutherlandshire.
DL Sutherland, T.	Greenock.
c Swetenham, E.	Carnarvon District.
L Swinburne, Sir J.	Stafford, Lichfield.
c Sykes, Christopher	Yorkshire, E.R., Buckrose.
DL Talbot, C. R. M.	Glamorganshire, Mid.
c Talbot, J. G.	Oxford University.
N Tanner, C. K.	Cork County, Mid.
c Tapling, T. K.	Leicestershire, South.
DL Taylor, F.	Norfolk, South.
c Temple, Sir R.	Worcestershire, South.
c Theobald, J.	Essex, S. (Romford).
L Thomas, A.	Glamorganshire, East.
L Thomas, D. A.	Merthyr Tydvil.
DL Thorburn, W.	Peebles and Selkirk.
c Tollemache, H. J.	Cheshire, Eddisbury.
c Tomlinson, W. E. M.	Preston.
c Townsend, F.	Warwickshire, S.W.
L Trevelyan, Right Hon. G. O.	Glasgow, Bridgeton.
N Tuite, J.	Westmeath, North.
c Tyler, Sir H.	Great Yarmouth.
c Tyssen-Amherst, W. A.	Norfolk, S.W.
L Verney, Capt.	Bucks, North.
DL Vernon, Hon. G. R.	Ayrshire, South.
DL Villiers, Right Hon. C. P.	Wolverhampton, South.
c Vincent, C. E. Howard	Sheffield, Central.
DL Vivian, Sir Hussey	Swansea District.
L Waddy, S. D.	Lincolnshire, North, Brigg.
L Wallace, R.	Edinburgh, East.

HOUSE OF COMMONS.

Member.	Constituency.
c Walrond, Lieut.-Col. W. H.	Devonshire, N.W., Tiverton.
c Walsh, Hon. A. H. J.	Radnorshire.
L Wardle, H.	Derbyshire, South.
c Waring, Colonel T.	Down County, North.
L Warmington, C. M.	Monmouthshire, West.
DL Watkin, Sir E.	Hythe.
c Watson, J.	Shrewsbury.
L Watt, Hugh	Glasgow, Camlachie.
L Wayman, T.	Yorkshire, W.R., N., Elland.
c Webster, Sir R. E.	Isle of Wight.
c Webster, R. G.	St. Pancras, East.
DL West, W. Cornwallis	Denbighshire, W. (V. of Clwyd).
c Weymouth, Viscount	Somerset, Frome.
c Wharton, J. L.	Yorkshire, W.R., East Ripon.
L Whitbread, S.	Bedford.
c White, J. Bazley	Gravesend.
c Whiteley, E.	Liverpool, Everton.
c Whitmore, C. A.	Chelsea.
DL Wiggin, H.	Staffordshire, Handsworth.
L Will, J. Shiress	Montrose Burghs.
L Williams, A. J.	Glamorganshire, South.
DL Williams, J. Powell	Birmingham, South.
L Williamson, J.	Lancashire, N., Lancaster.
L Williamson, S.	Kilmarnock District.
L Wilson, C. S.	Hull, West.
L Wilson, H. J.	Yorkshire, W.R., S. Holmfirth.
L Wilson, I.	Middlesbrough.
L Wilson, J.	Lanarkshire, Govan.
c Wilson, Sir Samuel.	Portsmouth.
c Winn, Hon. Rowland	Pontefract.
DL Winterbotham, A. B.	Gloucester, East.
DL Wodehouse, E. R.	Bath.
DL Wolmer, Viscount	Hampshire, East.
c Wood, Colonel N.	Durham, Houghton-le-Spring.
L Woodall, W.	Hanley.
L Woodhead, J.	Yorkshire, W.R., E., Spen Valley.
c Worms, Baron H. De	Liverpool, East Toxteth.
L Wright, C.	Lancashire, S.W., Leigh.
c Wright, H. S.	Nottingham, South.
c Wroughton, P.	Berkshire, North.
c Wyndham, G.	Dover.
c Yerburgh, R. A.	Chester.
c Young, C. E. Baring	Christchurch.

STAMPS, TAXES, EXCISE DUTIES, &c.

STAMP DUTIES, &c.

	£	s.	d.
AFFIDAVIT, or Statutory Declaration, except declaration forming part of an application for a patent	0	2	6
AGREEMENT, or Memorandum of Agreement, under hand only, not otherwise charged	0	0	6
APPRAISEMENT, or VALUATION of any estate or effects where the amount of the appraisement shall not exceed £5.....	0	0	3
Not exceeding £10 0 0 6	0	2	6
„ 20 0 1 0	0	5	0
„ 30 0 1 6	0	10	0
„ 40 0 2 0	0	15	0
Exceeding £500	1	0	0
APPRENTICESHIP INDENTURES—If no premium	0	2	6
For every £5, and fractional part	0	5	0
ARMORIAL BEARINGS	1	1	0
If used on any carriage	2	2	0
ARTICLES of clerkship to attorney or solicitor in England or Ireland	80	0	0
In Superior Courts, Scotland	60	0	0
BANKERS' NOTES payable on demand and re-issuable—Not above £1	0	0	5
Not above £2	0	0	10
Not exceeding £100	0	8	6
BILLS OF EXCHANGE AND PROMISSORY NOTES, of any kind whatsoever except bank notes—Not exceeding £5	0	0	1
Exceeding £5 and not exceeding £10.....	0	0	2
„ 10 „ 25.....	0	0	3
„ 25 „ 50.....	0	0	6
„ 50 „ 75.....	0	0	9
„ 75 „ 100.....	0	1	0
Every £100, and also for any fractional part of £100, of such amount..	0	1	0
By Stamp Act of 1850 (33 and 34 Vict., c. 97), the distinction between inland and foreign bills of exchange was abolished.			
BILL OF LADING.....	0	0	6
CERTIFICATE—Of goods, &c., being duly entered inwards	0	4	0
Of birth, marriage, or death (certified copy of)	0	1	0

STAMPS, TAXES, EXCISE DUTIES, ETC.

	£	s.	d.
DRAFT, or Order, or Letter of Credit, for payment of any sum to bearer or order, on demand	0	0	1
CHARTER PARTY	0	0	6
PASSPORT	0	0	6
STOCK CERTIFICATE to bearer for each £1,000 or part £1,000.....	0	7	6

TRANSFERS.

Where the amount or value of the consideration for the sale does not exceed £5	0	0	6
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	and does not	£	s.	d.		and does not			
Exceeds £5	exceed £10	0	1	0	Exceeds £125	exceed £150	0	15	0
„ 10	„ 15	0	1	6	„ 150	„ 175	0	17	6
„ 15	„ 20	0	2	0	„ 175	„ 200	1	0	0
„ 20	„ 25	0	2	6	„ 200	„ 225	1	2	6
„ 25	„ 50	0	5	0	„ 225	„ 250	1	5	0
„ 50	„ 75	0	7	6	„ 250	„ 275	1	7	6
„ 75	„ 100	0	10	0	„ 275	„ 300	1	10	0
„ 100	„ 125	0	12	6	„ 300				

For every £50, and also for any fractional part of £50, of such amount or value	0	5	0
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Conveyance or Transfer of any kind not described as above	0	10	0
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LIMITED LIABILITY COMPANIES.—A statement of the amount of nominal capital to be raised by shares of any company to be registered with limited liability shall be delivered to the Registrar of Joint Stock Companies in England, Scotland, or Ireland, and a statement of the amount of any increase of registered capital of any company now registered, or to be registered, with limited liability shall be delivered to the said Registrar, and every such statement shall be charged with an *ad valorem* stamp duty of 2s. for every £100, and any fraction of £100, over any multiple of £100 of the amount of such capital or increase of capital as the case may be.

MARRIAGE LICENSE, special, England and Ireland	5	0	0
„ not special	0	10	0
MEDICINE VENDORS, Great Britain	0	5	0

STAMPS, TAXES, EXCISE DUTIES, ETC.

PATENT FOR INVENTIONS (LETTERS).

<i>Up to Sealing :—</i>	£	s.	d.
On application for provisional protection	1	0	0
On filing complete specification	3	0	0
Or on filing complete specification with first application.....	4	0	0
<i>Before the end of four years from date of Patent :—</i>			
On certificate of renewal	50	0	0
<i>Before the end of seven years :—</i>			
On certificate of renewal	100	0	0
<i>In lieu of the fees of £50 and £100 the following annual fees :—</i>			
Before the expiration of the 4th, 5th, 6th, and 7th years from the date of patent	10	0	0
8th and 9th ditto	15	0	0
10th, 11th, 12th, and 13th ditto	20	0	0
RECEIPT, £2 or upwards (penalty for giving receipt without stamp, £10)..	0	0	1

HOUSE DUTY.

On inhabited houses of the annual value of £20, occupied as a farmhouse, public-house, coffee-shop, shop, or warehouse, a duty of 6d. in the £ ; all others	0	0	9
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INCOME TAX

Incomes of £150 per annum (Schedules A C, D and E) and upwards are taxed at the rate of 6d. in the £. Farmers in England (Schedule B), 3d. in the £ ; in Scotland and Ireland, 2½d. in the £.

Exemption and Abatement.—Incomes less than £150 a year are exempt. On incomes amounting to £150 a year and less than £400 a year there is an abatement upon £120 of assessed income.

VARIOUS EXCISE LICENSES AND DUTIES.

On a license to be taken out by a brewer for sale	1	0	0
Occupiers of houses not exceeding £10 annual value	0	4	0
„ „ „ „ £8 „	(exempt)		

BEER RETAILERS :—

Beer and Wine not drunk on the premises.....	1	5	0
Beer and Wine drunk on the premises	4	0	0
If the annual value of the publican's house in which the retailer shall reside or retail spirits is under £10, the duty is	4	10	0

POSTAL REGULATIONS, SAVINGS BANKS, ETC.

	£	s.	d.
If £10, and under £15	6	0	0
„ 15, „ 20	8	0	0
„ 20, „ 25	11	0	0
„ 25, „ 30	14	0	0
„ 30, „ 40	17	0	0
„ 40, „ 50	20	0	0
„ 50, „ 100	25	0	0
Dogs of any kind (penalty £5).....	0	7	6
Game licenses, if taken out after 31st July and before 1st November, to expire on 31st July following	3	0	0
After 31st July, expire 31st October	2	0	0
After 31st October, expire 31st July	2	0	0
Gamekeepers	2	0	0
Game Dealer's License	2	0	0
Gun (License to carry)	0	10	0
Hawkers and Pedlars, per year	2	0	0
House Agents, letting furnished houses above £25 a year	2	0	0
Medicine (Patent) Dealers, &c.—For each license	0	5	0
Passenger vessels, on board which liquors and tobacco are sold, yearly ..	5	0	0
Pawnbrokers	7	10	0
Plate Dealers selling 2oz. gold and 3oz. silver, and upwards	5	15	0
„ „ under that weight.....	2	6	0
Retailers of sweets.....	1	5	0
Retailers of wine, England and Ireland.....	2	10	0
„ (Grocers) Scotland	2	4	1
Tobacco and snuff, dealers in	0	5	0
Vinegar makers	5	5	0

POSTAL REGULATIONS, SAVINGS BANKS, &c.

RATES OF POSTAGE

To and from all parts of the United Kingdom, for prepaid letters :—

Not exceeding 1 oz.	1d.	Exceeding 6 oz., not exceeding 8 oz.	3d.
Exceeding 1 oz., not exceeding 2 oz.	1½d.	„ 8 „ „	10 „ 3½d.
„ 2 „ „ 4 „	2d.	„ 10 „ „	12 „ 4d.
„ 4 „ „ 6 „	2½d.	„ 12 „ „	14 „ 4½d.

and so on at the rate of ½d. for every additional 2 oz.

A letter posted unpaid is chargeable on delivery with double postage, and a letter posted insufficiently paid is chargeable with double the deficiency.

No letter is to exceed one foot six inches in length, nine inches in width, and six inches in depth, unless it be sent to or from a Government Office.

A penny stamp is now issued which can be used either as a postage or receipt stamp.

POSTAL REGULATIONS, SAVINGS BANKS, ETC.

INLAND BOOK AND CIRCULAR POST.

The Book Post rate is one halfpenny for every 2 oz. or fraction of 2 oz. Every Book Packet must be posted either without a cover or in a cover entirely open at the ends. No Book Packet may exceed 5 lb. in weight, or one foot six inches in length, nine inches in width, and six inches in depth, unless it be sent to or from a Government Office.

Any Book Packet which is found to contain a letter, or communication of the nature of a letter (not being a circular letter), or not wholly printed, or any enclosure sealed or in any way closed against inspection, or any other enclosure not allowed by the regulations of the Book Post, will be treated as a letter, and charged double the deficiency of the letter postage.

Circular Letters posted in covers entirely open at both ends, the whole or greater part of which are printed, engraved, or lithographed, and which, according to the internal evidence, are being sent to several persons in identical terms, may be sent at book rate.

POSTAGE ON INLAND REGISTERED NEWSPAPERS.

Prepaid Rate.—On each Registered Newspaper, whether posted singly or in a packet, the postage when prepaid is one halfpenny; but a packet containing two or more Registered Newspapers is not chargeable with a higher rate of postage than would be chargeable on a Book Packet of the same weight—viz., one halfpenny for every 2 oz. or fraction of 2 oz.

POST CARDS.

Post Cards, bearing a halfpenny impressed stamp, are available for transmission between places in the United Kingdom only. They are sold at ten for 5½d., or of finer quality at ten for 6d. They can also be had in smaller numbers or singly. Reply Cards are now sold.

Foreign Postal Cards, 1d., 1½d., and 2d. each.

POST-OFFICE TELEGRAMS.

The charge for telegrams throughout the United Kingdom is 6d. for the first twelve words, which must include addresses of sender and receiver. It is not, however, necessary to telegraph sender's address; and by this omission, an average of seven words may be sent for 6d.

Free addresses are abolished; numbers in addresses are counted as one word. After the first twelve words the charge is one halfpenny a word.

For the rates charged for foreign telegrams, see the Post-office Guide, published quarterly.

POSTAL REGULATIONS, SAVINGS BANKS, ETC.

MONEY ORDERS FOR THE UNITED KINGDOM.

Money Orders are granted in the United Kingdom at the following rates:—

For a sum not exceeding £1	2d.
For a sum exceeding £1 and not exceeding £2	3d.
„ „ £2 „ „ £4	4d.
„ „ £4 „ „ £7	5d.
„ „ £7 „ „ £10	6d.

POSTAL ORDERS.

Postal Orders are issued at the following rates: on those for 1/- and 1/6 the charge is $\frac{1}{2}$ d.; for 2/-, 2/6, 3/-, 3/6, 4/-, 4/6, 5/-, 7/6, 10/-, 10/6, the charge is 1d.; for 15/- and 20/-, $1\frac{1}{2}$ d.

INLAND PARCEL POST.—POSTING OF PARCELS.

Parcels must be handed in at a Post-office Counter, and must not be dropped into a Letter Box. If a Parcel marked “Parcel Post” is not posted in accordance with this regulation it will be charged on delivery with a fine of 1d.

POSTAGE.

All Parcels must be prepaid by stamps affixed by the senders, and the rates of postage are as follows:—

	s.	d.
For a Parcel not exceeding 1 lb. in weight.....	0	3
For a Parcel exceeding 1 lb. in weight and not exceeding 2 lbs.	0	$4\frac{1}{2}$
„ „ 2 lbs. „ „ „ 3 lbs.	0	6
„ „ 3 lbs. „ „ „ 4 lbs.	0	$7\frac{1}{2}$
„ „ 4 lbs. „ „ „ 5 lbs.	0	9
„ „ 5 lbs. „ „ „ 6 lbs.	0	$10\frac{1}{2}$
„ „ 6 lbs. „ „ „ 7 lbs.	1	0
„ „ 7 lbs. „ „ „ 8 lbs.	1	$1\frac{1}{2}$
„ „ 8 lbs. „ „ „ 9 lbs.	1	3
„ „ 9 lbs. „ „ „ 10 lbs.	1	$4\frac{1}{2}$
„ „ 10 lbs. „ „ „ 11 lbs.	1	6

LIMITATION OF WEIGHT.

No Parcel exceeding 11 lbs. in weight can be received for transmission.

POSTAL REGULATIONS, SAVINGS BANKS, ETC.

LIMITATION OF SIZE.

No Parcel may exceed 3 ft. 6 in. in length, or 6 ft. in length and girth combined. Thus, a Parcel 3 ft. 6 in. in length may not measure more than 2 ft. 6 in. in girth at its widest part; but a parcel of shorter length, say 3 ft., or 2 ft. 8 in., may measure respectively 3 ft. or 3 ft. 4 in. in its widest girth.

INSURANCE AND COMPENSATION.

The Postmaster-General will give Compensation for the Loss and Damage of Inland Parcels according to the following scale, viz.:—

1. Where no fee except Postage is paid the Postmaster-General will give Compensation to an amount not exceeding..... £1
2. Where in addition to the Postage an Insurance Fee of 1d. is paid, the Postmaster-General will give Compensation to an amount not exceeding £5
3. Where in addition to the Postage an Insurance Fee of 2d. is paid the Postmaster-General will give Compensation to an amount not exceeding £10

In no case will a larger amount of Compensation than £10 be paid. The Compensation given in case of damage will be in proportion to that which would have been given had the Parcel been lost.

No legal liability to give compensation in respect of any Parcel will attach to the Postmaster-General, either personally or in his official capacity, and whether or not an insurance fee has been paid. Accordingly the decision of the Postmaster-General as to all questions of Compensation will be final.

INLAND PATTERN AND SAMPLE POST.

Trade Patterns and Samples of Merchandise may be sent between places in the United Kingdom at the following rates of postage:—

- | | |
|--|------|
| For a Packet not exceeding 4 oz..... | 1d. |
| „ „ more than 4 oz. but not exceeding 6 oz. | 1½d. |
| „ „ „ 6 oz. „ „ 8 oz. | 2d. |

No Packet to exceed 8 oz. in weight. Limits of dimension are—12 ft. by 8 ft. 4 in. If either of these conditions be infringed the Packet will not be forwarded, but returned to the sender; similar conditions as to insufficiently paid postage obtain in connection with the above.

REGISTRATION.

By the prepayment of a fee of twopence, any letter, newspaper, or book packet may be registered to any place in the United Kingdom or the British Colonies. Registered letter envelopes, bearing a twopenny stamp embossed on the flap for the payment of the registration fee, are to be purchased of different sizes.

REGISTERS OF BIRTHS, MARRIAGES, AND DEATHS. BANK HOLIDAYS. LAW SITTINGS.

Registered Letters are now insured against loss or damage, according to the following scale:—

An amount not exceeding £5, on payment of registration fee only.

„ „ £10, „ a fee of 2d. in addition to registration fee.

POST-OFFICE SAVINGS BANKS.

No deposit of less than a shilling is received, nor any pence, and not more than £30 in one year. No further deposit is allowed when the amount standing in depositor's name exceeds £150, exclusive of interest. Interest is allowed at the rate of $2\frac{1}{2}$ per cent (or sixpence in the pound) per annum—that is at the rate of one halfpenny per pound per month. When the principal and interest reach to £200, no further interest is paid until the sum at the depositor's credit is reduced below that amount.

At every Post-office in the United Kingdom forms for making small deposits are now issued gratuitously. Each form has twelve divisions, in each of which a penny postage stamp can be placed; when the twelve are filled in it is received at any Post-office Savings Bank as a shilling.

Any person can now invest, at any Post-office Savings Bank, small sums in Government Stock. Not less than £10, and not more than £100, in any one year. The amount held by any one investor must not exceed £300.

REGISTERS OF BIRTHS, MARRIAGES, AND DEATHS.

These are now kept at Somerset House, and may be searched on payment of the fee of one shilling. If a certified copy of any entry be required, the charge for that, in addition to the shilling for the search, is two shillings and sevenpence, which includes a penny for stamp duty. The registers contain an entry of births, deaths, and marriages since 1st July, 1837.

BANK HOLIDAYS.

England and Ireland.—Easter Monday, the Monday in Whitsun week, first Monday in August, the twenty-sixth day of December (or the twenty-seventh should the twenty-sixth be a Sunday).

Scotland.—New Year's Day, Christmas Day (if either of the above days falls on a Sunday, the following Monday shall be a Bank Holiday); Good Friday, first Monday in May, first Monday in August.

LAW SITTINGS, 1890.

	Begin.		End.
Hilary Sittings.....	January 11	April	2.
Easter „	April 15	May	23.
Trinity „	June 3	Aug.	12.
Michael. „	October 24	Dec.	31.

ECLIPSES.

In the year 1890 there will be two eclipses of the sun and one of the moon:—

- 1.—June 17th, at 6-55 a.m., an annular eclipse of the sun, visible as a partial eclipse at Greenwich.
- 2.—November 26th, at 11-18 a.m., a partial eclipse of the moon, invisible at Greenwich.
- 3.—December 12th, at 0-28 a.m., a total eclipse of the sun, invisible at Greenwich.

BANK OF ENGLAND, FOUNDED 1694.

TRANSFER DAYS.

The transfer days are every weekday excepting Saturday. Instructions for transfer are received between 9-30 a.m. and 1 p.m., and between 1 and 3 p.m. on payment of a fee of 2s. 6d. Transfers must be executed between 11 a.m. and 3 p.m. Transfers of Bank Stock are charged 9s. for sums of £25 and under, and 12s. over £25.

All transfers must be made in the bank books by the stock holder or by his duly-authorised attorney.

DIVIDENDS.

Dividends are payable between 9 a.m. and 4 p.m. (9 a.m. and 3 p.m. on Saturdays), with the exception of those on Indian Promissory (Rupee) Notes and Registered (Rupee) Stock, which are payable between 9-30 a.m. and 4 p.m. (9-30 a.m. and 3 p.m. on Saturdays).

NATIONAL DEBT CONVERSION OF STOCK.

The three classes of Three per Cents affected by the alterations of the Chancellor of the Exchequer's Budget, are Consols, Reduced Threes, and New Threes, the dividends on which are paid half-yearly—those on Consols on January 5th and July 5th, those on Reduced Threes and New Threes on April 5th and October 5th.

Consols and Reduced Threes cannot be redeemed without a year's notice.

Conversion of New Threes took effect on April 5th, 1888, and the Dividends on the New Stock were made payable quarterly at the rate of 3 per cent per annum for the first year, ending April 5th, 1889, then at the rate of $2\frac{3}{4}$ per cent per annum for fourteen years, ending April 5th, 1903, and afterwards at the rate of $2\frac{1}{2}$ per cent per annum.

The New Stock is guaranteed against redemption for a period of thirty-five years, that is to say, until April 5th, 1923.

REMARKS ON THE WEATHER.

OCTOBER, 1888.—The weather was remarkably severe till the 25th, with frosts in the mornings and small rainfall. The end of the month from the 25th was warm, particularly the 27th, which was 13 deg. above its average.

NOVEMBER.—For the most part cloudy, mild, and wet. Temperature generally below average till the 10th, and above it from the 11th. The fall of rain above its average, amounting at Greenwich to 4 inches, being 1·64 inches above its average ; and only eight times back to 1815 has this amount been exceeded.

DECEMBER.—Cloudy and mild till the 8th ; 9th to 18th, cold, dry, and frosty ; and from the 19th again mild, with rain. Fogs prevalent, and some were very dense.

JANUARY, 1889.—Cold, and fogs general till the 8th. The month was mostly cloudy ; very little snow. Upon the whole, the month was fine.

FEBRUARY.—Changeable, and for the most part very cold, with the exception of days from 14th to 20th, which were generally warm. At the end of the month snow fell frequently, and the month was winterly.

MARCH.—Generally cloudy and cold. Rainfall in excess. Temperature below average till the 7th, with a few warm and cold days to the end of month. Snow frequent and heavy during first twelve days, the melting of which caused great floods in Devon and Somerset on the 8th and 9th.

APRIL.—Generally unsettled, cold and cloudy. Rainfall above average. Crops at the end of month looking well.

MAY.—Generally warm, with frequent rain. Temperature of air cold on first and second days, and from the 26th. Warm on other days, particularly from 22nd to 25th, which were hot. Fall of rain above average.

JUNE.—The weather was very fine. Temperature of the air above average till the 7th, and from the 25th ; variable between those days, but generally cold. Fall of rain below average. Sky very free from clouds, and the hot sunshine caused the heavy crop of hay to be gathered in excellent condition.

JULY.—Weather generally warm and fine for first thirteen days, cold to 29th, and warm on the 30th and 31st. The temperature of the air was generally above average till the 13th, constantly below average till the 29th, and above on last two days. Fall of rain a little above average in some places, and a little below at others.

AUGUST.—First day fine, but the month generally cold, with frequent rain till towards the end of the month, checking harvest work very much.

SEPTEMBER.—Fine, warm, and dry till 14th, particularly so from the 9th to the 13th ; cold, but fine, on the 15th, and particularly cold from 20th to 26th. Rainfall less than average. The month was favourable for harvest work.

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDING SEPTEMBER 30, 1889.

(From Official Sources.)

ROYAL OBSERVATORY, GREENWICH.—HEIGHT OF STATION ABOVE SEA LEVEL 159 FEET.

YEAR 1888-9.	PRESSURE OF ATMOSPHERE IN MONTH.		TEMPERATURE OF AIR IN MONTH.					MEAN TEMPERATURE.		MEAN READING OF THERMOMETER.		RAIN.	
	Mean.	Range.	Highest.	Lowest.	Range.	MEAN		Air.	Dew Point.	Maximum in Rays of Sun.	Minimum on Grass.	Number of days it fell.	Amount Collected.
						of all Highest.	of all Lowest.						
1888	In.	In.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Days.	In.
October	29·888	1·182	68·4	27·9	40·5	55·2	37·7	46·0	41·6	88·1	31·3	6	1·30
November	29·624	0·989	59·4	33·5	25·9	51·5	42·7	47·0	43·3	66·0	37·4	18	4·00
December	29·809	1·443	58·1	24·8	33·3	45·6	35·6	40·8	38·3	57·4	29·6	10	0·92
1889													
January	29·990	1·395	53·6	19·8	33·8	41·5	32·2	37·1	34·6	51·0	27·2	12	0·81
February	29·718	1·350	57·3	18·9	38·4	43·0	31·7	37·0	32·1	65·0	26·5	19	2·20
March	29·804	1·603	60·0	18·7	41·3	48·7	33·4	40·6	34·6	86·0	27·2	4	1·32
April	29·559	1·035	66·1	32·6	33·5	54·7	38·9	45·7	40·6	101·0	33·5	17	1·85
May	29·662	0·566	85·2	41·0	44·2	67·2	47·9	56·5	50·2	119·4	42·9	15	3·30
June	29·854	0·765	83·9	45·7	38·2	72·9	51·7	61·4	53·5	125·4	47·4	6	2·07
July	29·759	0·819	81·2	47·5	33·7	71·5	53·3	61·0	53·3	..	..	16	2·07
August	29·710	0·852	86·6	44·1	42·5	71·3	51·6	60·0	53·3	..	..	14	1·81
September	29·865	0·859	81·8	35·7	46·1	65·4	48·1	55·8	49·4	..	..	7	1·68

(From Official Sources.)

THE OBSERVATORY, LIVERPOOL.—HEIGHT OF STATION ABOVE SEA LEVEL 197 FEET.

YEAR 1888-9.	PRESSURE OF ATMOSPHERE IN MONTH.			TEMPERATURE OF AIR IN MONTH.							MEAN TEMPERATURE.		MEAN READING OF THERMOMETER.		RAIN.
	Month.	Range.		Highest.	Lowest.	Range.	MEAN		Air.	Dew Point.	Maximum in Rays of Sun.	Minimum on Grass.	Number of days it fell.	Amount Collected.	
		Mean.	In.				of all Highest.	of all Lowest.								Daily Range.
1888		In.	In.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	* Deg.	* Deg.	Days.	In.	
October		29.797	1.208	65.0	32.6	32.4	53.4	43.2	47.5	41.4	87.1	34.2	17	1.62	
November		29.487	0.816	60.0	35.3	24.7	50.7	43.0	46.3	41.2	65.9	37.9	24	4.50	
December		29.659	1.550	57.7	26.3	31.4	46.6	37.8	42.1	38.7	62.2	31.4	18	1.31	
1889															
January		29.908	1.506	54.0	22.2	31.8	43.2	35.3	39.0	36.0	58.7	30.3	14	0.72	
February		29.683	1.212	54.5	21.6	32.9	43.4	34.5	38.2	31.7	80.4	27.1	19	2.15	
March		29.740	1.735	57.8	25.4	32.4	44.7	36.2	39.8	34.2	88.6	28.9	19	2.05	
April		29.502	1.082	57.0	33.2	23.8	49.8	39.2	43.1	37.6	99.7	33.4	24	2.80	
May		29.590	0.613	72.0	39.9	32.1	61.4	48.6	53.3	46.1	108.1	44.0	15	2.71	
June		29.842	0.845	74.0	46.3	27.7	66.8	52.4	57.9	49.6	102.3	43.3	5	0.85	
July		29.703	1.012	78.0	47.8	30.2	64.3	53.2	57.4	48.6	118.7	45.6	15	2.11	
August		29.605	1.076	77.5	49.9	27.6	64.1	53.9	57.4	49.0	112.2	48.2	20	3.95	
September....		29.818	0.894	72.5	42.0	30.5	61.3	51.3	55.7	48.5	103.8	42.5	15	1.98	

* The Mean temperature inserted in these two columns is taken from the Returns of Stonyhurst College, Lancashire, as they were not supplied by Liverpool. The height of station above sea level is 363 feet.

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDING SEPTEMBER 30, 1889.

(From Official Sources.)

THE OBSERVATORY, CARLISLE (SPITAL).—HEIGHT OF STATION ABOVE SEA LEVEL 114 FEET.

YEAR 1888-9.	PRESSURE OF ATMOSPHERE IN MONTH.		TEMPERATURE OF AIR IN MONTH.					MEAN TEMPERATURE.		MEAN READING OF THERMOMETER.		RAIN.	
	Mean.	Range.	Highest.	Lowest.	Range.	MEAN		Air.	Dew Point.	Maximum in Rays of Sun.	Minimum on Grass.	Number of days it fell.	Amount Collected.
Month.	In.	In.	Deg.	Deg.	Deg.	of all Highest.	of all Lowest.	Deg.	Deg.	Deg.	Deg.	Days.	In.
1888													
October	29.816	1.304	66.8	24.2	42.6	57.4	38.9	47.7	45.6	76.9	33.3	12	2.22
November	29.548	1.110	71.5	28.5	43.0	52.2	39.8	46.1	43.8	61.2	31.8	18	3.68
December	29.714	1.448	58.8	16.8	42.0	46.5	34.8	41.2	38.9	55.9	30.5	16	2.14
1889													
January	29.945	1.484	55.5	21.5	34.0	45.1	33.5	39.6	38.2	58.9	29.8	15	1.02
February	29.734	1.276	52.6	18.8	33.8	44.9	31.4	38.3	32.4	65.4	27.1	13	1.60
March	29.761	1.662	56.8	16.2	40.6	48.5	33.3	40.3	38.9	76.6	29.7	15	2.20
April	29.580	0.934	64.4	29.5	34.9	52.2	37.7	44.7	41.0	86.1	34.1	18	2.18
May	29.668	0.608	76.2	35.6	40.6	65.5	45.5	54.5	51.9	94.7	42.1	13	2.70
June	29.892	0.888	81.8	36.3	45.5	71.9	48.7	59.0	56.5	98.6	44.0	5	1.42
July	29.758	1.038	83.5	38.8	44.7	70.2	49.0	58.3	55.8	109.7	45.2	15	3.14
August	29.621	1.084	82.3	41.8	40.5	66.8	50.2	57.3	55.4	98.4	46.1	25	5.14
September	29.884	0.994	79.3	32.0	47.3	64.9	45.0	54.4	49.6	92.5	40.0	11	2.44

THE USE OF OIL ON ROUGH SEAS.

For the use of oil on rough seas the following methods will be of great service :—

(a) On free waves, that is, waves in deep water, the effect is greatest.

(b) In a surf, or waves breaking on a bar, where a mass of liquid is in actual motion in shallow water, the effect of the oil is uncertain, as nothing can prevent the larger waves, under such circumstances, from breaking ; but it is of some service even here.

(c) The thickest and heaviest oils are most effectual. Kerosene refined is of little use. When nothing else is obtainable, crude petroleum is serviceable ; but all vegetable and animal oils, such as waste oil from the engines, have great effect.

(d) If applied in such a manner as to spread to windward, a small quantity of oil is sufficient.

(e) Both when lying or running to, or in wearing, it is useful in a ship or boat.

(f) When hoisting a boat up in a seaway at sea, it is highly probable that much time and injury to the boat would be saved by its application.

(g) The oil, in cold water, not being able to spread freely, and being thickened by the lower temperature, will have its effect much reduced, varying according to the description of oil used.

(h) Small canvas bags, capable of holding from one to two gallons of oil, hanging over the side in such manner as to be in the water, the bags being punctured with a sail needle, so as to expedite the leakage, appears to be the best method of application in a ship at sea. Circumstances should vary the position of these bags. They should be hung on either bow when running before the wind—for example, from the cathead—and should be allowed to tow in the water. The effect seems to be less with the wind on the quarter than in any other position, the waves coming up on the quarter, while the oil goes astern. The weather bow and another position further aft seem the best positions to hang the bags when lying to, and a sufficient length of line to allow them to draw windward as the ship drifts.

(i) Oil poured overboard and allowed to float in ahead of the boat, with a bag towing astern, appears to be the best plan when crossing a bar with a flood tide. The effect, however, cannot be so much trusted. For the purpose of entering on a bar with the ebb tide, it appears to be useless to try oil.

(j) It is recommended to pour oil overboard to windward before going alongside for boarding a wreck. In this case the effect must depend upon the set of the current and the circumstances of the depth of water.

(k) It is recommended for a boat riding in bad weather from a sea anchor to fasten the bag to an endless line rove through a block on the sea anchor, the oil becoming diffused well ahead of the boat, and, if necessary, the bag can be readily hauled on board for refilling.

DAILY TIDE TABLES AT LIVERPOOL FOR THE YEAR 1890.

JANUARY.				FEBRUARY.				MARCH.				APRIL.				MAY.				JUNE.			
LIVERPOOL High Water.				LIVERPOOL High Water.				LIVERPOOL High Water.				LIVERPOOL High Water.				LIVERPOOL High Water.				LIVERPOOL High Water.			
Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.	
Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.
1	W	1	S	1	S	1	Th	1	Th	1	Th	1	Th	1	Th	1	Th	1	S	1	S	1	S
2	Th	2	M	2	M	2	W	2	W	2	W	2	W	2	F	2	F	2	F	2	M	2	M
3	F	3	Th	3	Th	3	F	3	F	3	F	3	F	3	S	3	S	3	S	3	W	3	W
4	S	4	Th	4	Th	4	W	4	W	4	W	4	W	4	F	4	F	4	F	4	Th	4	Th
5	S	5	W	5	W	5	Th	5	Th	5	Th	5	Th	5	S	5	S	5	S	5	Th	5	Th
6	S	6	Th	6	Th	6	F	6	F	6	F	6	F	6	S	6	S	6	S	6	F	6	F
7	M	7	Th	7	Th	7	W	7	W	7	W	7	W	7	S	7	S	7	S	7	S	7	S
8	W	8	F	8	F	8	Th	8	Th	8	Th	8	Th	8	W	8	W	8	W	8	S	8	S
9	Th	9	M	9	M	9	W	9	W	9	W	9	W	9	F	9	F	9	F	9	S	9	S
10	F	10	Th	10	Th	10	F	10	F	10	F	10	F	10	S	10	S	10	S	10	W	10	W
11	S	11	Th	11	Th	11	W	11	W	11	W	11	W	11	S	11	S	11	S	11	Th	11	Th
12	M	12	F	12	F	12	Th	12	Th	12	Th	12	Th	12	W	12	W	12	W	12	F	12	F
13	Th	13	M	13	M	13	W	13	W	13	W	13	W	13	S	13	S	13	S	13	S	13	S
14	F	14	Th	14	Th	14	F	14	F	14	F	14	F	14	S	14	S	14	S	14	W	14	W
15	S	15	Th	15	Th	15	W	15	W	15	W	15	W	15	S	15	S	15	S	15	Th	15	Th
16	S	16	W	16	W	16	Th	16	Th	16	Th	16	Th	16	S	16	S	16	S	16	F	16	F
17	Th	17	M	17	M	17	W	17	W	17	W	17	W	17	S	17	S	17	S	17	S	17	S
18	F	18	Th	18	Th	18	F	18	F	18	F	18	F	18	S	18	S	18	S	18	W	18	W
19	S	19	Th	19	Th	19	W	19	W	19	W	19	W	19	S	19	S	19	S	19	Th	19	Th
20	M	20	F	20	F	20	Th	20	Th	20	Th	20	Th	20	S	20	S	20	S	20	F	20	F
21	Th	21	M	21	M	21	W	21	W	21	W	21	W	21	S	21	S	21	S	21	S	21	S
22	W	22	F	22	F	22	Th	22	Th	22	Th	22	Th	22	W	22	W	22	W	22	S	22	S
23	Th	23	M	23	M	23	W	23	W	23	W	23	W	23	F	23	F	23	F	23	S	23	S
24	F	24	Th	24	Th	24	W	24	W	24	W	24	W	24	S	24	S	24	S	24	W	24	W
25	S	25	Th	25	Th	25	F	25	F	25	F	25	F	25	S	25	S	25	S	25	Th	25	Th
26	S	26	W	26	W	26	Th	26	Th	26	Th	26	Th	26	S	26	S	26	S	26	F	26	F
27	M	27	Th	27	Th	27	W	27	W	27	W	27	W	27	S	27	S	27	S	27	S	27	S
28	Th	28	F	28	F	28	Th	28	Th	28	Th	28	Th	28	W	28	W	28	W	28	S	28	S
29	W	29	M	29	M	29	W	29	W	29	W	29	W	29	S	29	S	29	S	29	S	29	S
30	Th	30	W	30	W	30	Th	30	Th	30	Th	30	Th	30	F	30	F	30	F	30	S	30	S
31	F	31	Th	31	Th	31	M	31	M	31	M	31	M	31	S	31	S	31	S	31	W	31	W

Garston tides 7 minutes later than Liverpool each day.

DAILY TIDE TABLES AT LIVERPOOL FOR THE YEAR 1890—Continued.

JULY.				AUGUST.				SEPTEMBER.				OCTOBER.				NOVEMBER.				DECEMBER.			
LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.		LIVERPOOL High Water.			
Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.	
h m		h m		h m		h m		h m		h m		h m		h m		h m		h m		h m		h m	
10 0		10 24		11 33		11 59		0 31		0 53		1 5		1 49		1 31		1 50		2 9		2 50	
10 49		11 15		..		0 25		1 14		1 34		1 41		2 28		2 9		2 29		3 12		3 38	
11 42		..		0 49		1 14		1 54		2 14		2 17		3 12		2 49		3 12		4 6		4 37	
0 9		0 35		1 37		2 0		2 34		2 53		2 55		4 13		3 40		4 6		5 12		5 49	
1 1		1 27		2 22		2 44		3 12		3 32		3 43		5 35		4 52		5 12		6 26		7 1	
1 52		2 18		3 6		3 28		3 55		4 23		4 54		7 4		6 23		6 26		7 33		8 1	
2 44		3 9		3 49		4 12		4 55		5 34		6 29		8 10		7 39		7 33		8 1		8 49	
3 34		3 59		4 39		5 8		6 21		7 6		7 55		9 35		8 36		8 26		9 31		10 10	
4 26		4 55		5 43		6 22		7 49		8 27		8 57		10 9		9 18		9 50		10 10		10 51	
5 26		5 58		7 1		7 39		9 0		9 27		9 41		10 42		9 52		10 31		11 12		11 34	
5 58		7 8		8 16		8 51		10 27		10 44		10 45		11 17		10 25		11 12		11 58		..	
7 40		8 12		9 21		9 47		10 9		10 27		10 45		11 35		9 57		10 41		0 22		0 45	
8 41		9 9		10 9		10 29		10 27		11 16		11 14		0 14		10 29		11 12		0 22		0 45	
9 35		9 59		10 48		11 7		11 0		11 47		11 47		0 14		11 0		11 58		0 22		0 45	
10 22		10 43		11 25		11 42		11 32		11 47		11 47		0 14		11 30		11 58		0 22		0 45	
11 3		11 22		11 58			0 3		0 4		0 14		..		11 58		0 22		0 45	
11 41		..		11 58			0 34		0 4		0 14		0 34		11 58		0 22		0 45	
0 0		0 19		0 15		0 32		0 50		0 34		0 37		0 55		1 16		1 57		0 22		0 45	
0 37		0 54		0 48		1 4		0 50		1 5		1 11		2 21		1 58		2 49		1 9		1 33	
1 11		1 28		0 48		1 35		1 20		1 36		1 46		2 21		2 47		3 44		1 9		2 23	
1 45		2 2		1 20		2 7		1 53		2 10		2 29		3 16		2 47		3 44		1 9		3 16	
2 19		2 37		2 24		2 41		2 27		2 46		3 18		4 26		3 49		4 48		1 9		4 15	
2 55		3 13		2 58		3 18		3 8		3 33		4 28		5 52		3 49		5 59		1 9		5 23	
3 32		3 54		3 39		4 2		4 2		4 38		6 7		7 15		6 37		7 11		1 9		6 36	
4 18		4 46		4 30		5 3		5 22		6 12		7 39		8 18		7 49		8 13		1 9		7 43	
5 16		5 49		5 42		6 29		7 4		7 49		8 46		9 8		8 44		9 13		1 9		8 41	
6 26		7 3		6 30		7 56		8 30		8 33		9 35		10 20		8 44		9 57		1 9		9 33	
7 39		8 15		7 15		7 56		9 29		9 3		10 16		11 2		9 30		10 41		1 9		10 20	
8 48		9 18		8 35		9 9		10 16		10 38		11 38		12 16		10 13		11 22		1 9		11 43	
9 46		10 13		10 30		10 55		11 0		11 38		11 57		12 44		10 55		12 22		1 9		12 43	
10 40		11 7		11 19		11 44		11 43		11 22		..		1 31		11 37		..		1 9		0 4	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24		1 9		0 43	
				..		0 26		0 5		0 3		0 4		0 16		0 36		0 24					

Garston tides 7 minutes later than Liverpool each day.

DAILY TIDE TABLES AT GOOLE FOR THE YEAR 1890.

JANUARY.				FEBRUARY.				MARCH.				APRIL.				MAY.				JUNE.			
GOOLE High Water.		Day.	Date.	GOOLE High Water.		Day.	Date.	GOOLE High Water.		Day.	Date.	GOOLE High Water.		Day.	Date.	GOOLE High Water.		Day.	Date.	GOOLE High Water.		Day.	Date.
Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.		
h m	h m	W	1	h m	h m	S	1	h m	h m	Th	1	h m	h m	Th	1	h m	h m	S	1	h m	h m	S	1
3 29	3 58	Th	2	4 55	5 26	M	2	3 37	4 07	W	2	4 51	5 22	W	2	5 1	5 24	M	2	5 39	6 09	Th	2
4 29	4 58	F	3	5 54	6 18	Th	3	4 53	5 17	Th	3	5 47	6 16	Th	3	5 44	6 22	F	3	6 19	6 41	F	3
5 26	5 50	S	4	6 40	6 59	M	4	5 57	6 28	F	4	6 26	6 43	F	4	6 21	6 38	S	4	7 7	7 26	S	4
6 12	6 33	W	5	7 18	7 37	Th	5	6 40	7 00	Th	5	7 18	7 50	Th	5	6 55	7 14	W	5	7 49	8 13	W	5
6 53	7 14	F	6	7 54	8 12	M	6	7 16	7 58	F	6	7 34	8 22	M	6	7 33	7 52	F	6	8 36	9 0	F	6
7 33	7 51	S	7	8 29	8 45	Th	7	7 50	8 33	S	7	8 6	8 58	S	7	8 12	8 32	Th	7	9 23	9 49	Th	7
8 9	8 28	W	8	9 2	9 17	F	8	8 22	8 54	W	8	8 40	9 32	F	8	8 52	9 11	W	8	10 15	10 43	W	8
8 46	9 3	Th	9	9 34	9 50	M	9	8 54	9 25	Th	9	9 14	10 11	M	9	9 33	9 56	Th	9	11 10	11 39	Th	9
9 19	9 36	F	10	10 7	10 25	Th	10	9 57	10 33	F	10	10 31	10 53	Th	10	10 20	10 45	F	10	11 10	11 39	F	10
9 53	10 11	S	11	10 42	11 0	M	11	10 14	10 33	S	11	11 17	11 44	M	11	11 11	11 41	S	11	11 10	11 39	S	11
10 28	10 47	W	12	11 18	11 40	Th	12	10 51	11 10	W	12	11 17	11 44	Th	12	11 11	11 41	W	12	11 10	11 39	W	12
11 6	11 26	Th	13	11 49	0 3	F	13	11 31	11 57	Th	13	11 17	11 44	F	13	11 11	11 41	Th	13	11 10	11 39	Th	13
11 49	0 45	M	14	0 29	0 59	Th	14	11 57	12 10	F	14	11 17	11 44	M	14	11 11	11 41	M	14	11 10	11 39	M	14
0 15	0 45	Th	15	1 32	2 9	W	15	0 30	1 46	Th	15	11 17	11 44	Th	15	11 11	11 41	Th	15	11 10	11 39	Th	15
1 15	1 47	F	16	2 47	3 24	M	16	1 46	3 10	F	16	11 17	11 44	M	16	11 11	11 41	F	16	11 10	11 39	F	16
2 19	2 50	S	17	4 2	4 42	Th	17	3 10	4 38	S	17	11 17	11 44	Th	17	11 11	11 41	S	17	11 10	11 39	S	17
3 21	3 53	W	18	5 19	5 53	M	18	4 38	5 48	W	18	11 17	11 44	M	18	11 11	11 41	W	18	11 10	11 39	W	18
4 26	5 0	F	19	6 21	6 47	Th	19	5 48	6 37	F	19	11 17	11 44	Th	19	11 11	11 41	F	19	11 10	11 39	F	19
5 32	6 0	S	20	7 14	7 40	Th	20	6 37	7 23	S	20	11 17	11 44	Th	20	11 11	11 41	S	20	11 10	11 39	S	20
6 27	6 54	M	21	8 4	8 27	W	21	7 40	8 6	M	21	11 17	11 44	W	21	11 11	11 41	M	21	11 10	11 39	M	21
7 22	7 49	Th	22	8 50	9 11	F	22	8 27	8 46	Th	22	11 17	11 44	F	22	11 11	11 41	Th	22	11 10	11 39	Th	22
8 15	8 40	F	23	9 32	9 51	S	23	9 11	9 23	F	23	11 17	11 44	S	23	11 11	11 41	F	23	11 10	11 39	F	23
9 5	9 29	W	24	10 11	10 31	M	24	9 57	10 35	W	24	11 17	11 44	M	24	11 11	11 41	W	24	11 10	11 39	W	24
9 52	10 15	Th	25	10 50	11 9	Th	25	10 40	11 10	Th	25	11 17	11 44	Th	25	11 11	11 41	Th	25	11 10	11 39	Th	25
10 39	11 1	F	26	11 28	11 49	M	26	10 52	11 56	F	26	11 17	11 44	M	26	11 11	11 41	F	26	11 10	11 39	F	26
11 22	11 45	S	27	11 42	0 12	Th	27	11 32	12 10	S	27	11 17	11 44	Th	27	11 11	11 41	S	27	11 10	11 39	S	27
0 36	0 9	M	28	0 39	1 10	W	28	11 56	12 56	M	28	11 17	11 44	W	28	11 11	11 41	M	28	11 10	11 39	M	28
1 36	1 6	Th	29	1 42	2 17	F	29	12 56	1 34	Th	29	11 17	11 44	F	29	11 11	11 41	Th	29	11 10	11 39	Th	29
2 38	2 6	W	30	2 35	3 10	S	30	1 34	2 53	W	30	11 17	11 44	S	30	11 11	11 41	W	30	11 10	11 39	W	30
3 45	4 20	F	31	3 45	4 15	M	31	2 53	4 15	F	31	11 17	11 44	M	31	11 11	11 41	F	31	11 10	11 39	F	31

Hull tides 59 minutes earlier than Goole each day.

DAILY TIDE TABLES AT GOOLE FOR THE YEAR 1890—Continued.

JULY.				AUGUST.				SEPTEMBER.				OCTOBER.				NOVEMBER.				DECEMBER.			
GOOLE High Water.				GOOLE High Water.				GOOLE High Water.				GOOLE High Water.				GOOLE High Water.				GOOLE High Water.			
Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.		Morn.		Aftern.	
Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.	Date.	Day.
1	Th	5 50	h m	1	F	7 23	h m	1	M	8 48	h m	1	W	9 1	h m	1	S	9 48	h m	1	M	10 8	h m
2	W	6 39	7 5	2	S	8 16	8 42	2	Th	9 29	9 50	2	Th	9 40	9 20	2	Th	10 27	10 7	2	Th	10 48	10 28
3	Th	7 32	7 59	3	F	9 6	9 29	3	Fr	10 11	10 32	3	F	10 17	10 35	3	Fr	11 10	10 47	3	W	11 10	11 10
4	F	8 25	8 51	4	M	9 53	10 16	4	S	10 52	11 11	4	S	10 54	11 16	4	Th	11 10	11 38	4	Th	11 36	0 39
5	S	9 16	9 42	5	Th	10 40	11 3	5	Th	11 33	11 56	5	M	11 42	0 48	5	W	0 46	0 10	5	Th	0 7	1 44
6	S	10 9	10 36	6	Fr	11 25	11 48	6	S	0 56	0 24	6	S	0 13	0 48	6	Th	2 3	2 43	6	F	1 11	2 48
7	M	11 2	11 28	7	Th	0 41	0 13	7	M	2 5	2 30	7	Th	1 25	2 6	7	Th	3 20	3 54	7	S	2 17	3 46
8	Th	11 55	0 55	8	F	1 42	2 14	8	Th	3 23	4 4	8	W	2 49	3 32	8	Fr	4 23	4 50	8	S	3 17	4 39
9	W	0 25	1 59	9	S	2 47	3 20	9	Th	4 40	5 14	9	Th	4 5	5 36	9	S	5 13	5 33	9	M	4 13	5 26
10	Th	1 27	2 57	10	M	3 54	4 29	10	W	5 42	6 5	10	F	5 12	6 12	10	M	6 23	6 40	10	W	5 46	6 5
11	F	2 28	3 54	11	Th	5 4	6 36	11	Th	6 24	6 42	11	S	5 56	6 45	11	Th	6 58	7 15	11	Th	6 25	6 46
12	S	3 25	4 55	12	Fr	6 5	7 41	12	F	6 59	7 17	12	S	6 28	7 17	12	W	7 34	7 52	12	F	7 8	7 29
13	S	4 25	5 55	13	Th	6 44	7 4	13	S	7 33	7 49	13	Th	7 1	7 47	13	Th	8 11	8 30	13	S	7 51	8 15
14	M	5 24	6 37	14	Th	7 23	8 15	14	M	8 4	8 19	14	W	7 32	8 20	14	F	8 50	9 11	14	S	8 38	9 0
15	Th	6 14	7 19	15	F	8 31	9 48	15	Th	9 35	9 21	15	Th	8 37	8 53	15	S	9 32	9 53	15	M	9 24	9 49
16	W	7 39	8 36	16	S	9 35	9 51	16	Fr	10 11	10 28	16	Fr	9 9	9 26	16	S	10 16	10 40	16	Th	10 14	10 41
17	Th	8 17	9 10	17	Th	10 7	10 24	17	Th	10 11	11 59	17	S	10 25	10 47	17	M	11 7	11 40	17	W	11 7	11 36
18	F	8 53	9 44	18	Th	10 42	10 59	18	F	11 29	11 59	18	S	11 12	11 43	18	Th	0 45	0 19	18	Th	0 9	0 9
19	S	9 27	10 19	19	Fr	11 17	11 38	19	S	11 29	11 59	19	Th	11 12	11 43	19	W	1 0	1 40	19	F	0 45	1 21
20	M	10 37	10 55	20	S	0 31	0 3	20	M	1 12	1 54	20	M	1 2	1 46	20	Th	2 19	2 55	20	S	1 55	2 27
21	Th	11 14	11 33	21	Th	1 37	1 13	21	Th	2 36	3 21	21	W	2 30	3 13	21	Fr	3 29	4 4	21	S	2 57	3 26
22	W	11 55	0 47	22	S	2 51	3 31	22	M	4 3	4 44	22	Th	3 53	4 29	22	S	4 32	4 59	22	M	3 55	4 26
23	Th	0 20	1 50	23	Th	4 10	4 49	23	W	5 18	5 44	23	F	5 1	5 27	23	S	5 23	5 45	23	Th	4 56	5 23
24	F	1 19	2 51	24	Fr	5 24	5 54	24	Th	6 9	6 32	24	S	5 50	6 11	24	M	6 51	6 29	24	W	5 48	6 12
25	S	2 20	3 52	25	Th	6 20	6 46	25	Th	7 39	8 0	25	S	6 32	6 53	25	Th	7 33	7 12	25	Th	6 34	6 56
26	M	3 21	4 28	26	F	7 11	7 36	26	F	8 21	8 43	26	S	7 14	7 35	26	Fr	8 13	7 54	26	F	7 18	7 39
27	Th	4 28	5 33	27	S	8 1	8 25	27	S	8 21	8 43	27	Th	7 55	8 15	27	Th	8 52	8 32	27	S	8 0	8 20
28	W	5 6	6 55	28	Th	9 8	9 25	28	Th	9 21	9 43	28	W	8 35	8 53	28	Fr	9 17	8 52	28	S	8 40	8 59
29	Th	6 28	7 55	29	F	10 1	10 25	29	M	9 21	9 43	29	Th	9 11	9 30	29	S	9 52	9 10	29	M	9 17	9 34
30	Fr	7 1	8 25	30	S	10 8	10 25	30	Th	8 21	8 43	30	Fr	9 11	9 30	30	Th	10 29	10 48	30	Th	10 9	10 10
31	S	8 25	9 43	31	Th	9 25	9 43	31	Th	8 21	8 43	31	F	9 11	9 30	31	W	10 29	10 48	31	W	10 29	10 49

Hull tides 59 minutes earlier than Goole each day

T A B L E

SHOWING the NUMBER of DAYS between any two DATES; also showing the NUMBER of DAYS from any DAY throughout the YEAR to the 31ST of DECEMBER, the usual period to which Int rest is Calculated.

JANUARY.			FEBRUARY.			MARCH.			APRIL.			MAY.			JUNE.		
Jan.	Number.	Days to Dec. 31.	Feb.	Number.	Days to Dec. 31.	Mar.	Number.	Days to Dec. 31.	April	Number.	Days to Dec. 31.	May.	Number.	Days to Dec. 31.	June	Number.	Days to Dec. 31.
1	1	364	1	32	333	1	60	305	1	91	274	1	121	244	1	152	213
2	2	363	2	33	332	2	61	304	2	92	273	2	122	243	2	153	212
3	3	362	3	34	331	3	62	303	3	93	272	3	123	242	3	154	211
4	4	361	4	35	330	4	63	302	4	94	271	4	124	241	4	155	210
5	5	360	5	36	329	5	64	301	5	95	270	5	125	240	5	156	209
6	6	359	6	37	328	6	65	300	6	96	269	6	126	239	6	157	208
7	7	358	7	38	327	7	66	299	7	97	268	7	127	238	7	158	207
8	8	357	8	39	326	8	67	298	8	98	267	8	128	237	8	159	206
9	9	356	9	40	325	9	68	297	9	99	266	9	129	236	9	160	205
10	10	355	10	41	324	10	69	296	10	100	265	10	130	235	10	161	204
11	11	354	11	42	323	11	70	295	11	101	264	11	131	234	11	162	203
12	12	353	12	43	322	12	71	294	12	102	263	12	132	233	12	163	202
13	13	352	13	44	321	13	72	293	13	103	262	13	133	232	13	164	201
14	14	351	14	45	320	14	73	292	14	104	261	14	134	231	14	165	200
15	15	350	15	46	319	15	74	291	15	105	260	15	135	230	15	166	199
16	16	349	16	47	318	16	75	290	16	106	259	16	136	229	16	167	198
17	17	348	17	48	317	17	76	289	17	107	258	17	137	228	17	168	197
18	18	347	18	49	316	18	77	288	18	108	257	18	138	227	18	169	196
19	19	346	19	50	315	19	78	287	19	109	256	19	139	226	19	170	195
20	20	345	20	51	314	20	79	286	20	110	255	20	140	225	20	171	194
21	21	344	21	52	313	21	80	285	21	111	254	21	141	224	21	172	193
22	22	343	22	53	312	22	81	284	22	112	253	22	142	223	22	173	192
23	23	342	23	54	311	23	82	283	23	113	252	23	143	222	23	174	191
24	24	341	24	55	310	24	83	282	24	114	251	24	144	221	24	175	190
25	25	340	25	56	309	25	84	281	25	115	250	25	145	220	25	176	189
26	26	339	26	57	308	26	85	280	26	116	249	26	146	219	26	177	188
27	27	338	27	58	307	27	86	279	27	117	248	27	147	218	27	178	187
28	28	337	28	59	306	28	87	278	28	118	247	28	148	217	28	179	186
29	29	336				29	88	277	29	119	246	29	149	216	29	180	185
30	30	335				30	89	276	30	120	245	30	150	215	30	181	184
31	31	334				31	90	275				31	151	214			

T A B L E
SHOWING the NUMBER of DAYS between any two DATES, &c.—CONTINUED.

JULY.			AUGUST.			SEPTEMBER.			OCTOBER.			NOVEMBER.			DECEMBER.		
July.	Number.	Days to Dec. 31.	Aug.	Number.	Days to Dec. 31.	Sept.	Number.	Days to Dec. 31.	Oct.	Number.	Days to Dec. 31.	Nov.	Number.	Days to Dec. 31.	Dec.	Number.	Days to Dec. 31.
1	182	183	1	213	152	1	244	121	1	274	91	1	305	60	1	335	30
2	183	182	2	214	151	2	245	120	2	275	90	2	306	59	2	336	29
3	184	181	3	215	150	3	246	119	3	276	89	3	307	58	3	337	28
4	185	180	4	216	149	4	247	118	4	277	88	4	308	57	4	338	27
5	186	179	5	217	148	5	248	117	5	278	87	5	309	56	5	339	26
6	187	178	6	218	147	6	249	116	6	279	86	6	310	55	6	340	25
7	188	177	7	219	146	7	250	115	7	280	85	7	311	54	7	341	24
8	189	176	8	220	145	8	251	114	8	281	84	8	312	53	8	342	23
9	190	175	9	221	144	9	252	113	9	282	83	9	313	52	9	343	22
10	191	174	10	222	143	10	253	112	10	283	82	10	314	51	10	344	21
11	192	173	11	223	142	11	254	111	11	284	81	11	315	50	11	345	20
12	193	172	12	224	141	12	255	110	12	285	80	12	316	49	12	346	19
13	194	171	13	225	140	13	256	109	13	286	79	13	317	48	13	347	18
14	195	170	14	226	139	14	257	108	14	287	78	14	318	47	14	348	17
15	196	169	15	227	138	15	258	107	15	288	77	15	319	46	15	349	16
16	197	168	16	228	137	16	259	106	16	289	76	16	320	45	16	350	15
17	198	167	17	229	136	17	260	105	17	290	75	17	321	44	17	351	14
18	199	166	18	230	135	18	261	104	18	291	74	18	322	43	18	352	13
19	200	165	19	231	134	19	262	103	19	292	73	19	323	42	19	353	12
20	201	164	20	232	133	20	263	102	20	293	72	20	324	41	20	354	11
21	202	163	21	233	132	21	264	101	21	294	71	21	325	40	21	355	10
22	203	162	22	234	131	22	265	100	22	295	70	22	326	39	22	356	9
23	204	161	23	235	130	23	266	99	23	296	69	23	327	38	23	357	8
24	205	160	24	236	129	24	267	98	24	297	68	24	328	37	24	358	7
25	206	159	25	237	128	25	268	97	25	298	67	25	329	36	25	359	6
26	207	158	26	238	127	26	269	96	26	299	66	26	330	35	26	360	5
27	208	157	27	239	126	27	270	95	27	300	65	27	331	34	27	361	4
28	209	156	28	240	125	28	271	94	28	301	64	28	332	33	28	362	3
29	210	155	29	241	124	29	272	93	29	302	63	29	333	32	29	363	2
30	211	154	30	242	123	30	273	92	30	303	62	30	334	31	30	364	1
31	212	153	31	243	122				31	304	61				31	365	

TABLE SHOWING THE NUMBER OF DAYS FROM ANY DAY OF ONE MONTH TO THE
SAME DAY OF ANY OTHER MONTH.

NUMBER OF DAYS FROM DAY TO DAY.

FROM TO	JAN.	FEB.	MAR.	APRIL	MAY.	JUNE.	JULY.	AUG.	SEPT.	OCT.	NOV.	DEC.
JANUARY ..	365	31	59	90	120	151	181	212	243	273	304	334
FEBRUARY..	334	365	28	59	89	120	150	181	212	242	273	303
MARCH....	306	337	365	31	61	92	122	153	184	214	245	275
APRIL	275	306	334	365	30	61	91	122	153	183	214	244
MAY.....	245	276	304	335	365	31	61	92	123	153	184	214
JUNE	214	245	273	304	334	365	30	61	92	122	153	183
JULY	184	215	243	274	304	335	365	31	62	92	123	153
AUGUST....	153	184	212	243	273	304	334	365	31	61	92	122
SEPTEMBER	122	153	181	212	242	273	303	334	365	30	61	91
OCTOBER ..	92	123	151	182	212	243	273	304	335	365	31	61
NOVEMBER..	61	92	120	151	181	212	242	273	304	334	365	30
DECEMBER .	31	62	90	121	151	182	212	243	274	304	335	365

*Example of Use of Table:—*To find the number of days from 16th August to 27th February. Find August in the side column and February at the top; the number at the intersection, viz., 184, is the number of days from 16th August to 16th February; add 11 (the difference between 16 and 27), and the sum 195 is the number required. Similarly, the number from 16th August to 5th February is 184 less 11, or 173.

A CALENDAR.

FOR ASCERTAINING ANY DAY OF THE WEEK FOR ANY GIVEN TIME WITHIN
THE PRESENT CENTURY.

YEARS 1801 TO 1900.											31 Jan.	28 Feb.	31 Mar.	30 April	31 May.	30 June	31 July.	31 Aug.	30 Sept.	31 Oct.	30 Nov.	31 Dec.
1801	1807	1818	1829	1835	1846	1857	1863	1874	1885	1891	4	7	7	3	5	1	3	6	2	4	7	2
1802	1813	1819	1830	1841	1847	1858	1869	1875	1886	1897	5	1	1	4	6	2	4	7	3	5	1	3
1803	1814	1825	1831	1842	1853	1859	1870	1881	1887	1898	6	2	2	5	7	3	5	1	4	6	2	4
1805	1811	1822	1833	1839	1850	1861	1867	1878	1889	1895	2	5	5	1	3	6	1	4	7	2	5	7
1806	1817	1823	1834	1845	1851	1862	1873	1879	1890	..	3	6	6	2	4	7	2	5	1	3	6	1
1809	1815	1826	1837	1843	1854	1865	1871	1882	1893	1899	7	3	3	6	1	4	6	2	5	7	3	5
1810	1821	1827	1838	1849	1855	1866	1877	1883	1894	1900	1	4	4	7	2	5	7	3	6	1	4	6

NOTE.—To ascertain any day of the week in any year of the present century, first look in the table of years for the year required, and under the months are figures which refer to the corresponding figures at the head of the columns of days below. *For example:* To know what day of the week May 4 was on in the year 1876, in the table of years look for 1876, and in a parallel line, under May, is figure 1, which directs to column 1, in which it will be seen that May 4 fell on Thursday.

LEAP YEARS.

1804	1832	1860	1888	..	29	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1808	1836	1864	1892	7	3	4	7	2	5	7	3	6	1	4	6	2	4	..	..	..	..	..
1812	1840	1868	1896	5	1	2	5	7	3	5	1	4	6	2	4	..	..	..	..	..	..	..
1816	1844	1872	..	3	6	7	3	5	1	3	6	1	4	7	2	5	7	..	..	..	..	..
1820	1848	1876	..	1	4	5	1	3	6	1	4	6	2	5	7	3	5	..	..	..	..	..
1824	1852	1880	..	6	2	3	6	1	4	6	2	4	7	3	5	1	3	..	..	..	..	..
1828	1856	1884	..	4	7	1	4	6	2	4	7	3	5	1	3	6	1	..	..	..	..	..

1		2		3		4		5		6		7	
Monday	1	Tuesday	1	Wednesday	1	Thursday	1	Friday	1	Saturday	1	SUNDAY	1
Tuesday	2	Wednesday	2	Thursday	2	Friday	2	Saturday	2	SUNDAY	2	Monday	2
Wednesday	3	Thursday	3	Friday	3	Saturday	3	SUNDAY	3	Monday	3	Tuesday	3
Thursday	4	Friday	4	Saturday	4	SUNDAY	4	Monday	4	Tuesday	4	Wednesday	4
Friday	5	Saturday	5	SUNDAY	5	Monday	5	Tuesday	5	Wednesday	5	Thursday	5
Saturday	6	SUNDAY	6	Monday	6	Tuesday	6	Wednesday	6	Thursday	6	Friday	6
SUNDAY	7	Monday	7	Tuesday	7	Wednesday	7	Thursday	7	Friday	7	Saturday	7
Monday	8	Tuesday	8	Wednesday	8	Thursday	8	Friday	8	Saturday	8	SUNDAY	8
Tuesday	9	Wednesday	9	Thursday	9	Friday	9	Saturday	9	SUNDAY	9	Monday	9
Wednes.	10	Thursday	10	Friday	10	Saturday	10	SUNDAY	10	Monday	10	Tuesday	10
Thursday	11	Friday	11	Saturday	11	SUNDAY	11	Monday	11	Tuesday	11	Wednes.	11
Friday	12	Saturday	12	SUNDAY	12	Monday	12	Tuesday	12	Wednes.	12	Thursday	12
Saturday	13	SUNDAY	13	Monday	13	Tuesday	13	Wednes.	13	Thursday	13	Friday	13
SUNDAY	14	Monday	14	Tuesday	14	Wednes.	14	Thursday	14	Friday	14	Saturday	14
Monday	15	Tuesday	15	Wednes.	15	Thursday	15	Friday	15	Saturday	15	SUNDAY	15
Tuesday	16	Wednes.	16	Thursday	16	Friday	16	Saturday	16	SUNDAY	16	Monday	16
Wednes.	17	Thursday	17	Friday	17	Saturday	17	SUNDAY	17	Monday	17	Tuesday	17
Thursday	18	Friday	18	Saturday	18	SUNDAY	18	Monday	18	Tuesday	18	Wednes.	18
Friday	19	Saturday	19	SUNDAY	19	Monday	19	Tuesday	19	Wednes.	19	Thursday	19
Saturday	20	SUNDAY	20	Monday	20	Tuesday	20	Wednes.	20	Thursday	20	Friday	20
SUNDAY	21	Monday	21	Tuesday	21	Wednes.	21	Thursday	21	Friday	21	Saturday	21
Monday	22	Tuesday	22	Wednes.	22	Thursday	22	Friday	22	Saturday	22	SUNDAY	22
Tuesday	23	Wednes.	23	Thursday	23	Friday	23	Saturday	23	SUNDAY	23	Monday	23
Wednes.	24	Thursday	24	Friday	24	Saturday	24	SUNDAY	24	Monday	24	Tuesday	24
Thursday	25	Friday	25	Saturday	25	SUNDAY	25	Monday	25	Tuesday	25	Wednes.	25
Friday	26	Saturday	26	SUNDAY	26	Monday	26	Tuesday	26	Wednes.	26	Thursday	26
Saturday	27	SUNDAY	27	Monday	27	Tuesday	27	Wednes.	27	Thursday	27	Friday	27
SUNDAY	28	Monday	28	Tuesday	28	Wednes.	28	Thursday	28	Friday	28	Saturday	28
Monday	29	Tuesday	29	Wednes.	29	Thursday	29	Friday	29	Saturday	29	SUNDAY	29
Tuesday	30	Wednes.	30	Thursday	30	Friday	30	Saturday	30	SUNDAY	30	Monday	30
Wednes.	31	Thursday	31	Friday	31	Saturday	31	SUNDAY	31	Monday	31	Tuesday	31

A READY RECKONER.

No.	$\frac{1}{4}d.$	$\frac{1}{2}d.$	$\frac{3}{4}d.$	1d.	2d.	3d.	4d.	5d.	6d.	7d.	8d.	9d.	10d.	11d.	No.
1	0 0 $\frac{1}{4}$	0 0 $\frac{1}{2}$	0 0 $\frac{3}{4}$	0 1	0 2	0 3	0 4	0 5	0 6	0 7	0 8	0 9	0 10	0 11	1
2	0 0 $\frac{1}{4}$	0 1	0 1 $\frac{1}{4}$	0 2	0 4	0 6	0 8	0 10	1 0	1 2	1 4	1 6	1 8	1 10	2
3	0 0 $\frac{1}{4}$	0 1 $\frac{1}{2}$	0 2 $\frac{1}{4}$	0 3	0 6	0 9	1 0	1 3	1 6	1 9	2 0	2 3	2 6	2 9	3
4	0 1	0 2	0 3	0 4	0 8	1 0	1 4	1 8	2 0	2 4	2 8	3 0	3 4	3 8	4
5	0 1 $\frac{1}{4}$	0 2 $\frac{1}{2}$	0 3 $\frac{3}{4}$	0 5	0 10	1 3	1 8	2 1	2 6	2 11	3 4	3 9	4 2	4 7	5
6	0 1 $\frac{1}{4}$	0 3	0 4 $\frac{1}{2}$	0 6	1 0	1 6	2 0	2 6	3 0	3 6	4 0	4 6	5 0	5 6	6
7	0 1 $\frac{1}{4}$	0 3 $\frac{1}{2}$	0 5 $\frac{1}{4}$	0 7	1 2	1 9	2 4	2 11	3 6	4 1	4 8	5 3	5 10	6 5	7
8	0 2	0 4	0 6	0 8	1 4	2 0	2 8	3 4	4 0	4 8	5 4	6 0	6 8	7 4	8
9	0 2 $\frac{1}{4}$	0 4 $\frac{1}{2}$	0 6 $\frac{3}{4}$	0 9	1 6	2 3	3 0	3 9	4 6	5 3	6 0	6 9	7 6	8 3	9
10	0 2 $\frac{1}{2}$	0 5	0 7 $\frac{1}{2}$	0 10	1 8	2 6	3 4	4 2	5 0	5 10	6 8	7 6	8 4	9 2	10
11	0 2 $\frac{3}{4}$	0 5 $\frac{1}{2}$	0 8 $\frac{1}{4}$	0 11	1 10	2 9	3 8	4 7	5 6	6 5	7 4	8 3	9 2	10 1	11
12	0 3	0 6	0 9	1 0	2 0	3 0	4 0	5 0	6 0	7 0	8 0	9 0	10 0	11 0	12
13	0 3 $\frac{1}{4}$	0 6 $\frac{1}{2}$	0 9 $\frac{3}{4}$	1 1	2 2	3 3	4 4	5 5	6 6	7 7	8 8	9 9	10 10	11 11	13
14	0 3 $\frac{1}{2}$	0 7	0 10 $\frac{1}{2}$	1 2	2 4	3 6	4 8	5 10	7 0	8 2	9 4	10 6	11 8	12 10	14
15	0 3 $\frac{3}{4}$	0 7 $\frac{1}{2}$	0 11 $\frac{1}{4}$	1 3	2 6	3 9	5 0	6 3	7 6	8 9	10 10	11 3	12 6	13 9	15
16	0 4	0 8	1 0	1 4	2 8	4 0	5 4	6 8	8 0	9 4	10 8	12 0	13 4	14 8	16
17	0 4 $\frac{1}{4}$	0 8 $\frac{1}{2}$	1 0 $\frac{3}{4}$	1 5	2 10	4 3	5 8	7 1	8 6	9 11	11 4	12 9	14 2	15 7	17
18	0 4 $\frac{1}{2}$	0 9	1 1 $\frac{1}{2}$	1 6	3 0	4 6	6 0	7 6	9 0	10 6	12 0	13 6	15 0	16 6	18
19	0 4 $\frac{3}{4}$	0 9 $\frac{1}{2}$	1 2 $\frac{1}{4}$	1 7	3 2	4 9	6 4	7 11	9 6	11 1	12 8	14 3	15 10	17 5	19
20	0 5	0 10	1 3	1 8	3 4	5 0	6 8	8 4	10 0	11 8	13 4	15 0	16 8	18 4	20
21	0 5 $\frac{1}{4}$	0 10 $\frac{1}{2}$	1 3 $\frac{3}{4}$	1 9	3 6	5 3	7 0	8 9	10 6	12 3	14 0	15 9	17 6	19 3	21
22	0 5 $\frac{1}{2}$	0 11	1 4 $\frac{1}{2}$	1 10	3 8	5 6	7 4	9 2	11 0	12 10	14 8	16 6	18 4	20 2	22
23	0 5 $\frac{3}{4}$	0 11 $\frac{1}{2}$	1 5 $\frac{1}{4}$	1 11	3 10	5 9	7 8	9 7	11 6	13 5	15 4	17 3	19 2	21 1	23
24	0 6	1 0	1 6	2 0	4 0	6 0	8 0	10 0	12 0	14 0	16 0	18 0	20 0	22 0	24
25	0 6 $\frac{1}{4}$	1 0 $\frac{1}{2}$	1 6 $\frac{3}{4}$	2 1	4 2	6 3	8 4	10 5	12 6	14 7	16 8	18 9	20 10	22 11	25
26	0 6 $\frac{1}{2}$	1 1	1 7 $\frac{1}{2}$	2 2	4 4	6 6	8 8	10 10	13 0	15 2	17 4	19 6	21 8	23 10	26
27	0 6 $\frac{3}{4}$	1 1 $\frac{1}{2}$	1 8 $\frac{1}{4}$	2 3	4 6	6 9	9 0	11 3	13 6	15 9	18 0	20 3	22 6	24 9	27
28	0 7	1 2	1 9	2 4	4 8	7 0	9 4	11 8	14 0	16 4	18 8	21 0	23 4	25 8	28
29	0 7 $\frac{1}{4}$	1 2 $\frac{1}{2}$	1 9 $\frac{3}{4}$	2 5	4 10	7 3	9 8	12 1	14 6	16 11	19 4	21 9	24 2	26 7	29
30	0 7 $\frac{1}{2}$	1 3	1 10 $\frac{1}{2}$	2 6	5 0	7 6	10 0	12 6	15 0	17 6	20 0	22 6	25 0	27 6	30
33	0 8 $\frac{1}{4}$	1 4 $\frac{1}{2}$	2 0 $\frac{3}{4}$	2 9	5 6	8 3	11 0	13 9	16 6	19 3	22 0	24 9	27 6	30 3	33
36	0 9	1 6	2 3	3 0	6 0	9 0	12 0	15 0	18 0	21 0	24 0	27 0	30 0	33 0	36
40	0 10	1 8	2 6	3 4	6 8	10 0	13 4	16 8	20 0	23 4	26 8	30 0	33 4	36 8	40
42	0 10 $\frac{1}{2}$	1 9	2 7 $\frac{1}{2}$	3 6	7 0	10 6	14 0	17 6	21 0	24 6	28 0	31 6	35 0	38 6	42
45	0 11 $\frac{1}{4}$	1 10 $\frac{1}{2}$	2 9 $\frac{3}{4}$	3 9	7 6	11 3	15 0	18 9	22 6	26 3	30 0	33 9	37 6	41 3	45
48	1 0	2 0	3 0	4 0	8 0	12 0	16 0	20 0	24 0	28 0	32 0	36 0	40 0	44 0	48
50	1 0 $\frac{1}{4}$	2 1	3 1 $\frac{1}{4}$	4 2	8 4	12 6	16 8	20 10	25 0	29 2	33 4	37 6	41 8	45 10	50
51	1 0 $\frac{1}{2}$	2 1 $\frac{1}{2}$	3 2 $\frac{1}{2}$	4 3	8 6	12 9	17 0	21 3	25 6	29 9	34 0	38 3	42 6	46 9	51
52	1 1	2 2	3 3	4 4	8 8	13 0	17 4	21 8	26 0	30 4	34 8	39 0	43 4	47 8	52
53	1 1 $\frac{1}{4}$	2 2 $\frac{1}{2}$	3 3 $\frac{3}{4}$	4 5	8 10	13 3	17 8	22 1	26 6	30 11	35 4	39 9	44 2	48 7	53
54	1 1 $\frac{1}{2}$	2 3	3 4 $\frac{1}{2}$	4 6	9 0	13 6	18 0	22 6	27 0	31 6	36 0	40 6	45 0	49 6	54
56	1 2	2 4	3 6	4 8	9 4	14 0	18 8	23 4	28 0	32 8	37 4	42 0	46 8	51 4	56
60	1 3	2 6	3 9	5 0	10 0	15 0	20 0	25 0	30 0	35 0	40 0	45 0	50 0	55 0	60

WAGES TABLE.

Per Year.	Per Month.	Per Week.	Per Day.	Per Year.	Per Month.	Per Week.	Per Day.	Per Year.	Per Month.	Per Week.	Per Day.
£ s.	s. d.	s. d.	s. d.	£ s.	£ s. d.	s. d.	s. d.	£ s.	£ s. d.	£ s. d.	£ s. d.
0 10	0 10	0 2 $\frac{1}{4}$	0 0 $\frac{1}{4}$	8 0	0 13 4	3 1	0 5 $\frac{1}{4}$	18 0	1 10 0	0 6 11	0 0 11 $\frac{3}{4}$
1 0	1 8	0 4 $\frac{1}{2}$	0 0 $\frac{1}{2}$	8 8	0 14 0	3 2 $\frac{1}{2}$	0 5 $\frac{1}{2}$	18 18	1 11 6	0 7 3 $\frac{1}{4}$	0 1 0 $\frac{1}{2}$
1 10	2 6	0 7	0 1	8 10	0 14 2	3 3 $\frac{1}{2}$	0 5 $\frac{3}{4}$	19 0	1 11 8	0 7 3 $\frac{1}{2}$	0 1 0 $\frac{3}{4}$
2 0	3 4	0 9 $\frac{1}{4}$	0 1 $\frac{1}{4}$	9 0	0 15 0	3 5	0 6	20 0	1 13 4	0 7 8 $\frac{1}{4}$	0 1 1 $\frac{1}{4}$
2 2	3 6	0 9 $\frac{1}{2}$	0 1 $\frac{1}{2}$	9 9	0 15 9	3 7 $\frac{1}{2}$	0 6 $\frac{1}{4}$	30 0	2 10 0	0 11 6 $\frac{1}{2}$	0 1 7 $\frac{1}{4}$
2 10	4 2	0 11 $\frac{1}{2}$	0 1 $\frac{3}{4}$	10 0	0 16 8	3 10 $\frac{1}{4}$	0 6 $\frac{1}{2}$	40 0	3 6 8	0 15 4 $\frac{1}{2}$	0 2 2 $\frac{1}{4}$
3 0	5 0	1 1 $\frac{1}{2}$	0 2	10 10	0 17 6	4 0	0 7	50 0	4 3 4	0 19 2 $\frac{1}{4}$	0 2 9
3 3	5 3	1 2 $\frac{1}{4}$	0 2 $\frac{1}{4}$	11 0	0 18 4	4 3 $\frac{1}{4}$	0 7 $\frac{1}{4}$	60 0	5 0 0	1 3 1	0 3 3 $\frac{1}{2}$
3 10	5 10	1 4 $\frac{1}{4}$	0 2 $\frac{1}{2}$	11 11	0 19 3	4 5 $\frac{1}{4}$	0 7 $\frac{3}{4}$	70 0	5 16 8	1 6 11	0 3 10
4 0	6 8	1 6 $\frac{1}{4}$	0 2 $\frac{3}{4}$	12 0	1 0 0	4 7 $\frac{1}{4}$	0 8	80 0	6 13 4	1 10 9 $\frac{1}{4}$	0 4 4 $\frac{1}{2}$
4 4	7 0	1 7 $\frac{1}{4}$	0 2 $\frac{3}{4}$	12 12	1 1 0	4 10 $\frac{1}{4}$	0 8 $\frac{1}{4}$	90 0	7 10 0	1 14 7 $\frac{1}{2}$	0 4 11 $\frac{1}{4}$
4 10	7 6	1 8 $\frac{1}{4}$	0 3	13 0	1 1 8	5 0	0 8 $\frac{1}{2}$	100 0	8 6 8	1 18 5 $\frac{1}{2}$	0 5 5 $\frac{1}{4}$
5 0	8 4	1 11	0 3 $\frac{1}{4}$	13 13	1 2 9	5 3	0 9	200 0	16 13 4	3 16 11	0 10 11 $\frac{1}{2}$
5 5	8 9	2 0 $\frac{1}{4}$	0 3 $\frac{1}{2}$	14 0	1 3 4	5 4 $\frac{1}{2}$	0 9 $\frac{1}{4}$	300 0	25 0 0	5 15 4 $\frac{1}{2}$	0 16 5 $\frac{1}{4}$
5 10	9 2	2 1 $\frac{1}{4}$	0 3 $\frac{3}{4}$	14 14	1 4 6	5 7 $\frac{1}{2}$	0 9 $\frac{1}{2}$	400 0	33 6 8	7 13 10 $\frac{1}{4}$	1 1 11
6 0	10 0	2 3 $\frac{1}{4}$	0 4	15 0	1 5 0	5 9 $\frac{1}{4}$	0 9 $\frac{3}{4}$	500 0	41 13 4	9 12 3 $\frac{1}{4}$	1 7 4 $\frac{1}{4}$
6 6	10 6	2 5	0 4 $\frac{1}{4}$	15 15	1 6 3	6 0 $\frac{1}{4}$	0 10 $\frac{1}{4}$	600 0	50 0 0	11 10 9 $\frac{1}{4}$	1 12 10 $\frac{1}{4}$
6 10	10 10	2 6	0 4 $\frac{1}{2}$	16 0	1 6 8	6 1 $\frac{1}{4}$	0 10 $\frac{1}{2}$	700 0	58 6 8	13 9 2 $\frac{1}{4}$	1 18 4 $\frac{1}{4}$
7 0	11 8	2 8 $\frac{1}{4}$	0 4 $\frac{3}{4}$	16 16	1 8 0	6 5 $\frac{1}{4}$	0 11	800 0	66 13 4	15 7 8 $\frac{1}{4}$	2 3 10
7 7	12 3	2 10	0 4 $\frac{3}{4}$	17 0	1 8 4	6 6 $\frac{1}{2}$	0 11 $\frac{1}{4}$	900 0	75 0 0	17 6 1 $\frac{1}{4}$	2 9 3 $\frac{1}{4}$
7 10	12 6	2 10 $\frac{1}{4}$	0 5	17 17	1 9 9	6 10 $\frac{1}{2}$	0 11 $\frac{3}{4}$	1000 0	83 6 8	19 4 7 $\frac{1}{4}$	2 14 9 $\frac{1}{4}$

WEIGHTS AND MEASURES.

TROY WEIGHT.

		Pennywts.		Grains.	gr.
	Ounces.	1	=	24	dwt.
Pound.	1	=	20	=	480
1	=	12	=	240	= 5760
A carat	=	4 grains.	100 Troy ounces	=	190 ⁵ / ₇
			Ounces Avoirdupois.		

AVOIRDUPOIS WEIGHT.

						dr.	Ty.	gr.		
					oz.	1	=	27 $\frac{1}{4}$		
				lb.	1	=	16	= 437 $\frac{1}{2}$		
		st.	1	=	16	=	256	= 7000		
	qr.	1	=	14	=	224	=	3584		
	cwt.	1	=	2	=	28	=	448	= 7168	
Ton.	1	=	4	=	8	=	112	= 1792	= 28672	
1	=	20	=	80	=	160	=	2240	= 35840	= 573440
Ton.	cwt.	qr.	st.	lb.	oz.	dr.	gr.			

A Cental = 100 pounds. 100 Ounces Avoirdupois = 91⁷/₈ Ounces Troy.
The Apothecaries' Weight is now the same as the Avoirdupois.

LINEAL MEASURE, OR MEASURE OF LENGTH.

			ft.	in.
		yds.	1	= 12
	pl.	1	= 3 =	36
ch.	1	= 5 ¹ / ₂ =	16 ¹ / ₂ =	198
fur.	1	= 4 =	22 =	66 = 792
Mile.	1	= 10 = 40 = 220 = 660 = 7920		
1	=	8 = 80 = 320 = 1760 = 5280 = 63360		

A league = 3 miles. A hand = 4 inches. A fathom = 6 feet.

Geographical degree = 60 geographical or nautical miles = 69.121 imper. miles.

Geographical mile = 1.150 imperial miles. A military pace = 2¹/₂ feet.

SOLID OR CUBIC MEASURE.

	Cubic feet.	Cubic inches.
Cubic yard.	1	= 1728
1	= 27 =	46656
1 Ton of Shipping	=	40 cubic feet.
1 Barrel Bulk	=	5 cubic feet.

LIQUID MEASURE OF CAPACITY.

	Quarts.	Pints.	Gills.
Gallon.	1	= 2 =	4
1	= 4 =	8 =	32

A hogshead (hhd.) contains 63 gallons. A pipe is 2 hogsheads, and 2 pipes form a tun. All liquids are measured by this table.

GRAIN MEASURE, &C., OR DRY MEASURE OF CAPACITY.

	Bushels.	Pecks.	Gallons.
Quarter.	1	= 4 =	8
1	= 8 =	32 =	64
1 Boll of Wheat	=	4 bushels	nearly.
1 Boll of Barley	=	6	" "
5 Bushels	are	a sack.	
5 Quarters	make	a load.	

SQUARE OR LAND MEASURE.

			Sq. feet.	Sq. in.
		Sq. yards.	1 =	144
		Sq. poles.	1 =	9 = 1296
	Sq. roods.	1 =	30 $\frac{1}{4}$ = 272 $\frac{1}{4}$ =	39204
Sq. acre.	1 =	40 = 1210 =	10890 =	1568160
1 =	4 = 160 =	4840 =	43560 =	6272640

1 square mile = 640 acres: 36 square yards = 1 rood of building: 100 sq. feet = 1 square of flooring: 272¹/₄ sq. feet = 1 rood of bricklayer's work. The chain with which land is measured is 22 yards long, and 1 sq. chain = 10,000 sq. links, contains 22 x 22 = 484 sq. yards: 10 sq. chains = 1 acre.

TABLE OF TIME.

	Hours.	Minutes.	Seconds.
Days.	1	= 60	= 3600
Week.	1	= 24 = 1440	= 86400
1	= 7 = 168 = 10080	=	604800
1 Common Year	=	365 days, or 52 weeks 1 day.	
1 Leap Year	=	366 days, or 52 weeks 2 days.	
1 Solar Year	=	365 days 5 hours 48 minutes 49 seconds.	

GEOGRAPHICAL OR NAUTICAL MEASURE.

1 Geographical mile	= { 1 ³ / ₂ imperial mile of 6,076 feet.
3 " miles ..	= 1 league.
60 " miles ..	= { 1 degree, marked deg. or [°].
360 " degs. or about 24,855 ¹ / ₂ imp. miles	= { Circumference of the earth.

BREAD WEIGHT.

	lb.	oz.
A Peck Loaf weighs	17	6 ¹ / ₂
A Half Peck Loaf	8	11
A Quartern Loaf	4	5
A Peck or Stone of Flour	14	0
A Bushel of Flour	56	6
A Sack of Flour, or 5 Bushels	280	0

USEFUL WEIGHTS.

The following Table will be found useful when it is desired to ascertain the weight of a letter or other article, and suitable weights are not at hand. The weight given is that of coins fairly worn; allowance must be made if those used be new or very old.

1 oz.	....Halfpenny and threepenny piece.
1 ¹ / ₃ "	....One penny piece.
1 ¹ / ₂ "	....Florin and sixpence.
1 "	....Three pennies.
2 "	....4 half-crowns and one shilling.
4 "	....4 florins, 4 half-crowns, 2 ¹ / ₂ pennies.

BOOKS.

	Pages.	Leaves.	Sheets.
Folio Books	4 or 2	make	1
Quarto, or 4to	8	" 4	" 1
Octavo, 8vo	16	" 8	" 1
Duodecimo, or 12mo ..	24	" 12	" 1
Octodecimo, or 18mo ..	36	" 18	" 1
24mo, 32mo, 48mo, 72mo, &c., &c.			

CO-OPERATIVE CONGRESSES.

No.	Year.	Date of Opening.	Where Held.	PRESIDENTS.		
				First Day, Inaugural Address delivered by	Second Day.	Third Day.
1	1869	May 31	London: Society of Arts, John Street, Adelphi....	T. Hughes, M.P....	A. J. Mundella, M.P.	W. Morrison, M.P.
2	1870	June 6	Manchester: Memorial Hall	W. Morrison, M.P. [bert, M.P.	Rev. W. N. Molesworth, M.A.	J. T. Hibbert, M.P.
3	1871	April 10	Birmingham: Midland Institute	Hon. Auberon Herbert, M.P. ...	C. Cattell	W. Morrison, M.P.
4	1872	" 1	Bolton: Co-operative Hall	T. Hughes, M.P. ...	E. V. Neale	W. Morrison, M.P.
5	1873	" 12	Newcastle: Mechanics' Institute	Joseph Cowen, jun.	W. Morrison, M.P.	T. Hughes, M.P.
6	1874	" 6	Halifax: Mechanics' Hall	Thos. Brassey, M.P.	W. Morrison	W. Morrison.
7	1875	March 29	London: Co-operative Institute	Professor Thorold Rogers.	T. Hughes, Q.C. ...	W. Morrison.
8	1876	April 17	Glasgow: Assembly-rooms, 138, Bath Street....	*Professor Caird.	G. Anderson, M.P.	Baillie Collins.
9	1877	" 2	Leicester: Museum Hall	Professor Hodgson.	Lloyd Jones	Abraham Greenwood.
10	1878	" 22	Manchester: Co-operative Hall, Downing Street ..	Marquis of Ripon..	Bishop of M'ncst'r.	Dr. John Watts.
11	1879	" 14	Gloucester: Corn Exchange	Professor Stuart ..	J. T. W. Mitchell..	James Crabtree.
12	1880	May 17	Newcastle-on-Tyne: Bath Lane Schoolroom	Bishop of Durham.	R. S. Watson	H. R. Bailey.
13	1881	June 6	Leeds: Albert Hall	Lord Derby	T. Hughes, Q.C. ...	James Crabtree.
14	1882	May 29	Oxford: Town Hall	Lord Reay	Councillor Pumphrey.	George Hines.
15	1883	" 14	Edinburgh: Oddfellows' Hall	Right Hon. W. E. Baxter, M.P.	Wm. Maxwell	John Allan.
16	1884	June 2	Derby: Lecture Hall, Wardwick	Sedley Taylor	A. Scotton	[Lincoln. Councillor Hartley,
17	1885	May 25	Oldham: Co-operative Hall, King Street	Lloyd Jones	F. Hardern	Lewis Feber.
18	1886	June 14	Plymouth: Guildhall	Earl of Morley....	A. H. D. Acland, M.P.	J. H. Young.
19	1887	May 30	Carlisle: Her Majesty's Theatre	G. J. Holyoake ..	Sir W. Lawson, M.P.	Councillor Rule.
20	1888	" 21	Dewsbury: Industrial Hall	E. V. Neale	Marquis of Ripon..	Jno. Cave, Junr.
21	1889	June 10	Ipswich: Public Hall	Prof. A. Marshall..	B. Jones	G. Hines.

* Professor Caird presided at this Congress; the inaugural address was delivered by Professor Hodgson. In all other cases the chairman for the day delivered the inaugural address.

PRINCIPAL ARTICLES OF THE CALENDAR,
FOR THE YEAR 1890.

Golden Number.....	x	Dominical Letter	E
Epact	9	Roman Indiction	3
Solar Cycle	23	Julian Period	6603

FIXED AND MOVABLE FESTIVALS, ANNIVERSARIES, &c.

Epiphany.....	Jan. 6	Rogation Sunday	May 11
Septuagesima Sunday	Feb. 2	Ascension Day	,, 15
Sexagesima Sunday	,, 9	Birth of Queen Victoria (1819)..	,, 24
Quinquagesima Sunday	,, 16	Pentecost—Whit Sunday	,, 25
Ash Wednesday	,, 19	Trinity Sunday	June 1
Quadragesima—1st Sun.in Lent. ,,	23	Corpus Christi.....	,, 5
St. David	Mar. 1	Accession of Queen Victoria (1837)	,, 20
St. Patrick	,, 17	Proclamation.....	,, 21
Lady Day.....	,, 25	St. John Baptist—Midsum. Day. ,,	24
Palm Sunday	,, 30	St. Michael—Michaelmas Day..	Sept. 29
Good Friday	April 4	Birth of Prince of Wales (1841)..	Nov. 9
Easter Sunday	,, 6	Advent Sunday	,, 30
Low Sunday	,, 13	St. Thomas.....	Dec. 21
St. George	,, 23	Christmas Day (Thursday)	,, 25

The Year 5651 of the Jewish Era commences on September 15th, 1890.

Ramadân (Month of Abstinence observed by the Turks) commences on April 21st, 1890.

The Year 1308 of the Mohammedan Era commences on August 17th, 1890.

NOTES FOR 1891.

New Year's Day falls on a Thursday. The first day of Lent will be February 11th; Good Friday, March 25th; Easter Day, March 27th; Whit Sunday, May 17th. There will be twenty-six Sundays after Trinity. Christmas Day will fall on a Friday. Bank Holidays will be March 31st, May 18th, August 31st, and December 24th.

CALENDAR FOR 1890.

January.						February.						March.						
S		5	12	19	26	S		2	9	16	23	S	2	9	16	23	30	
M		6	13	20	27	M		3	10	17	24	M	3	10	17	24	31	
Tu		7	14	21	28	Tu		4	11	18	25	Tu	4	11	18	25	..	
W	1	8	15	22	29	W		5	12	19	26	W	5	12	19	26	..	
Th	2	9	16	23	30	Th		6	13	20	27	Th	6	13	20	27	..	
F	3	10	17	24	31	F		7	14	21	28	F	7	14	21	28	..	
S	4	11	18	25	..	S	1	8	15	22	..	S	1	8	15	22	29	..
April.						May.						June.						
S		6	13	20	27	S		4	11	18	25	S	1	8	15	22	29	
M		7	14	21	28	M		5	12	19	26	M	2	9	16	23	30	
Tu	1	8	15	22	29	Tu		6	13	20	27	Tu	3	10	17	24	..	
W	2	9	16	23	30	W		7	14	21	28	W	4	11	18	25	..	
Th	3	10	17	24	..	Th	1	8	15	22	29	Th	5	12	19	26	..	
F	4	11	18	25	..	F	2	9	16	23	30	F	6	13	20	27	..	
S	5	12	19	26	..	S	3	10	17	24	31	S	7	14	21	28	..	
July.						August.						September.						
S		6	13	20	27	S	3	10	17	24	31	S		7	14	21	28	
M		7	14	21	28	M	4	11	18	25	..	M	1	8	15	22	29	
Tu	1	8	15	22	29	Tu	5	12	19	26	..	Tu	2	9	16	23	30	
W	2	9	16	23	30	W	6	13	20	27	..	W	3	10	17	24	..	
Th	3	10	17	24	31	Th	7	14	21	28	..	Th	4	11	18	25	..	
F	4	11	18	25	..	F	1	8	15	22	29	..	F	5	12	19	26	..
S	5	12	19	26	..	S	2	9	16	23	30	..	S	6	13	20	27	..
October.						November.						December.						
S		5	12	19	26	S		2	9	16	23	30	S		7	14	21	28
M		6	13	20	27	M		3	10	17	24	..	M	1	8	15	22	29
Tu		7	14	21	28	Tu		4	11	18	25	..	Tu	2	9	16	23	30
W	1	8	15	22	29	W		5	12	19	26	..	W	3	10	17	24	31
Th	2	9	16	23	30	Th		6	13	20	27	..	Th	4	11	18	25	..
F	3	10	17	24	31	F		7	14	21	28	..	F	5	12	19	26	..
S	4	11	18	25	..	S	1	8	15	22	29	..	S	6	13	20	27	..

January.

SUNRISE AND SUNSET.

1st Rises at.... 8 8 Sets at5 59 | 15th Rises at....8 2 Sets at....4 18
 8th „ 8 6 „ 4 8 | 22nd „ 7 54 „ 4 29
 29th Rises at 7 45. Sets at 4 42.

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 1 18 p.m. Sets at 3 15 a.m. | 15th Rises at 1 24 a.m. Sets at 11 59 a.m.
 8th „ 6 22 p.m. „ 9 38 a.m. | 22nd „ 9 15 a.m. „ 6 30 p.m.
 29th Rises at 11 44 a.m. Sets at 2 14 a.m.

Full Moon, 6th 5 37 a.m. | New Moon, 20th.....11 49 p.m.
 Last Quarter, 14th..... 6 33 a.m. | First Quarter, 27th..... 8 16 p.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	W	1801	Union with Ireland
2	Th	1868	DECIDED TO START SCOTTISH WHOLESALE SOCIETY
3	F	1882	W. Harrison Ainsworth died
4	S		<i>General Quarterly Meeting, Manchester</i>
5	S	1827	Duke of York died
6	M		<i>Epiphany</i>
7	Tu	1842	Retreat from Cabul
8	W	1864	Prince Albert Victor born
9	Th		Fire Insurance Expires
10	F	1840	Penny Post commenced
11	S		Hilary Law Sittings begin
12	S		First Sunday after Epiphany
13	M	1873	<i>Crumpsall Works Purchased</i>
14	Tu	1742	Halley, astronomer, died
15	W	1877	<i>Cork Branch Established</i>
16	Th	1809	Battle of Corunna. Sir John Moore killed
17	F	1706	Benjamin Franklin born
18	S		<i>Nomination Lists: Last day for receiving</i>
19	S		Second Sunday after Epiphany
20	M	1779	David Garrick died
21	Tu	1793	Louis XVI. guillotined
22	W	1831	Princess Christian born
23	Th	1875	Canon Kingsley died
24	F	1886	Joseph Maas, vocalist, died
25	S	1759	Robert Burns born
26	S		Third Sunday after Epiphany
27	M	1823	Dr. Jenner died
28	Tu	1871	Paris capitulated
29	W	1833	First Reformed Parliament met
30	Th	1880	S.S. " <i>Plover</i> " sold.—King Charles I. beheaded, 1649
31	F	1874	The Ashantees defeated

February.

SUNRISE AND SUNSET.

1st Rises at....7 41 Sets at.... 4 47 | 15th Rises at ..7 16 Sets at.... 5 13
 8th ,, 7 29 ,, 5 0 | 22nd ,, ..7 2 ,, 5 25
 28th Rises at 6 49. Sets at 5 36.

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 1 24 p.m. Sets at 5 27 a.m. | 15th Rises at 4 21 a.m. Sets at 0 13 p.m.
 8th ,, 8 47 p.m. ,, 9 11 a.m. | 22nd ,, 8 47 a.m. ,, 9 29 p.m.

Full Moon, 5th..... 1 14 a.m. | New Moon, 19th.....10 28 a.m.
 Last Quarter, 12th..... 6 51 p.m. | First Quarter, 26th..... 2 6 p.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	S	1811	Bell Rock Lighthouse first lighted
2	S		Septuagesima Sunday — <i>Tralea Branch C. W. S.</i>
3	M	1830	Marquis of Salisbury born [Opened, 1874]
4	Tu	1852	Holmfirth Flood
5	W	1881	Thomas Carlyle died
6	Th	1685	King Charles II. died
7	F	1812	Charles Dickens born
8	S		Half-quarter day
9	S		Sexagesima Sunday
10	M	1840	Queen Victoria married
11	Tu	1826	London University Charter
12	W	1637	Ben Johnson died
13	Th	1847	Turner, historian, died.—Trial of Warren Hastings
14	F	1876	<i>Opening of Newcastle Building, Waterloo Street</i>
15	S	1779	Captain Cook killed
16	S		Quinquagesima Sunday
17	M	1861	Duchess of Albany born
18	Tu		<i>Voting Lists: Last day for receiving.—Enderby</i>
19	W		<i>Ash Wednesday</i> [Extension Opened, 1889]
20	Th	1855	Joseph Hume died ; born 1777
21	F	1879	“Pioneer” launched.—N. Y. Branch Estab., 1876
22	S		<i>Newcastle and London Branch Quarterly Meetings</i>
23	S		Quadragesima Sunday
24	M		<i>St. Matthias</i>
25	Tu	1878	KILMARNOCK BRANCH SCOTTISH C. W. S. OPENED
26	W	1871	Treaty of Versailles
27	Th	1807	H. W. Longfellow born
28	F	1874	Tichborne Trial ended

March.

SUNRISE AND SUNSET.

1st Rises at6 47 Sets at5 38 15th Rises at....6 16 Sets at6 2
 8th ,, 6 32 ,, 5 50 22nd ,, 6 0 ,, 6 14
 29th Rises at 5 44. Sets at 6 26.

RIISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 0 5 p.m. Sets at 4 16 a.m. 15th Rises at 3 20 a.m. Sets at 11 0 a.m.
 8th ,, 7 50 p.m. ,, 7 34 a.m. 22nd ,, 7 7 a.m. ,, 8 21 a.m.
 29th Rises at 10 49 a.m. Sets at 3 0 a.m.

Full Moon, 6th 6 48 p.m. New Moon, 20th..... 9 1 p.m.
 Last Quarter, 14th..... 4 5 a.m. First Quarter, 28th..... 9 33 a.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	S	1869	<i>1, Balloon St., Manchester, Warehouse Opened.—General</i>
2	S		Second Sunday in Lent [<i>Quarterly Meet., Man.</i>]
3	M	1877	G. Odger died
4	Tu	1856	Covent Garden Theatre burnt
5	W	1843	Thames Tunnel opened
6	Th	1823	King of Wurtemberg born
7	F	1883	Green, historian, died
8	S	1866	STOCKTON-ON-TEES CO-OPERATIVE SOCIETY COMMENCED
9	S		Third Sunday in Lent — <i>London Branch Estab-</i>
10	M	1863	Prince of Wales married [<i>lished, 1874</i>]
11	Tu	1888	Emp. Wm. of Germany died.—Dr. Livingstone born,
12	W	1851	Owens College opened [1817]
13	Th	1879	Duke of Connaught married [COMMENCED 1887]
14	F	1864	<i>Wholesale Society commenced business.—BATLEY MILL</i>
15	S	1860	HECKMONDWIKE CO-OPERATIVE SOCIETY COMMENCED
16	S		Fourth Sunday in Lent
17	M		<i>St. Patrick</i>
18	Tu	1848	Princess Louise born
19	W	1832	First Reform Bill read a third time
20	Th	1845	Sir Thomas Potter Knight died
21	F	1871	Princess Louise married
22	S		<i>C. W. S. Quarter Day</i>
23	S		Fifth Sunday in Lent
24	M		<i>Rouen Branch Opened, 1879.—ECCLES CO-OPERATIVE</i>
25	Tu		<i>Lady Day</i> [SOCIETY COMMENCED 1857]
26	W	1819	Duke of Cambridge born
27	Th	1625	James I. died
28	F	1811	John Bright born Nov. 16; died Mar. 27, 1889, aged 77
29	S	1879	<i>Trial Trip s.s. "Pioneer."</i> —7TH CONGRESS, LONDON,
30	S		Palm Sunday [1875. Prof. T. ROGERS, Pres.]
31	M	1883	SCOTTISH C.W.S. DECIDED TO ERECT BOOT FACTORY

April.

SUNRISE AND SUNSET.

1st Rises at ....5 37	Sets at ....6 30	15th Rises at....5 6	Sets at ....6 54
8th „5 22	„6 42	22nd „4 51	„7 5
29th Rises at 4 37. Sets at 7 17.			

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 2 0 p.m.	Sets at 4 42 a.m.	15th Rises at 4 10 a.m.	Sets at 1 54 p.m.
8th „ 10 44 p.m.	„ 6 56 a.m.	22nd „ 6 36 a.m.	„ 10 54 p.m.
29th Rises at 0 52 p.m.		Sets at 3 9 a.m.	

Full Moon, 5th	9 24 a.m.	New Moon, 19th.....	8 6 a.m.
Last Quarter, 12th	10 53 a.m.	First Quarter, 27th.....	4 52 a.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	Tu	1872	4TH CONGRESS, BOLTON. T. HUGHES, M.P., President
2	W	1877	9TH CON., LEICESTER. Hon. A. HERBERT, Pres.— <i>Liverpool</i>
3	Th	1593	George Herbert, poet, born [<i>Depot Commenced, 1875</i>]
4	F	1774	Oliver Goldsmith died
5	S	1497	Canada discovered [M.P., President, 1874]
6	S		Easter Sunday —6TH CONGRESS, HALIFAX. T. BRASSEY,
7	M		<i>Hamburg Branch Commenced, 1884</i>
8	Tu	1778	Lord Chatham died [Insurance expires
9	W	1877	LEITH BRANCH SCOTTISH WHOLESALE OPENED.—Fire
10	Th	1871	3RD CONGRESS, BIRMINGHAM. A. HERBERT, M.P., Pres.
11	F	1810	Sir H. Rawlinson born
12	S	1873	5TH CONGRESS, NEWCASTLE. J. COWEN, jun., President
13	S		First Sunday after Easter (Low Sunday)
14	M	1873	<i>Armagh Branch Opened.</i> —11th CONGRESS, GLOUCESTER.
15	Tu	1863	Moquin Tandon died [Prof. J. STUART, Pres., 1879]
16	W	1563	Shakspeare born
17	Th	1876	8TH CONGRESS, GLASGOW. Professor HODGSON, Pres.
18	F	1873	Justus Liebig, chemist, died
19	S	1881	Lord Beaconsfield died
20	S	1868	SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY ENROLLED
21	M	1843	Duke of Sussex died
22	Tu	1878	{ 10TH CONGRESS, MANCHESTER. Marquis of RIPON, Presi- dent.— <i>Nottingham Sale Room Opened, 1886</i>
23	W	1883	Red Cross Society instituted
24	Th	1866	<i>Tipperary Branch Opened.</i> —Daniel Defoe died, 1731
25	F	1844	ROCHDALE PIONEERS' SOCIETY COMMENCED
26	S		<i>Nomination Lists: Last day for receiving</i>
27	S		Third Sunday after Easter
28	M	1759	William Pitt born
29	Tu	1856	Russian War ended
30	W	1884	Sir M. Costa, composer, died

May.

SUNRISE AND SUNSET.

1st Rises at4 34 Sets at7 20 15th Rises at....4 10 Sets at7 42
8th ,, 4 21 ,, 7 31 22nd ,, 4 1 ,, 7 52
29th Rises at 3 53. Sets at 8 1.

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 3 14 p.m. Sets at 3 45 a.m. 15th Rises at 3 17 a.m. Sets at 9 21 a.m.
8th ,, morn. ,, 6 46 a.m. 22nd ,, 6 28 a.m. ,, 11 35 p.m.
29th Rises at 2 6 p.m. Sets at 2 7 a.m.

Full Moon, 4th 9 9 p.m. New Moon, 18th..... 8 19 p.m.
Last Quarter, 11th..... 4 22 p.m. First Quarter, 26th10 34 p.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	Th	1769	Duke of Wellington born
2	F	1868	Thames Embankment opened
3	S	1494	Jamaica discovered
4	S		Fourth Sunday after Easter
5	M	1821	Napoleon Bonaparte died
6	Tu	1859	Humboldt died
7	W	1868	Lord Brougham died
8	Th	1860	Paper Duty abolished
9	F	1873	John Stuart Mill died.—Half Quarter Day
10	S	1863	Stonewall Jackson killed
11	S		Rogation Sunday
12	M	1869	Co-op. Printing Society, Manchester, com. business
13	Tu	1771	Robert Owen born
14	W	1883	15TH CON., EDINBURGH. W. E. BAXTER, M.P., Pres.
15	Th	1847	Daniel O'Connell died ; born August 6th, 1775
16	F	1871	Vendome Column destroyed
17	S	1880	12TH CONGRESS, NEWCASTLE. Bishop of DURHAM, Pres.
18	S		Sunday after Ascension
19	M	1873	Metric System introduced
20	Tu	1506	Columbus died
21	W	1888	20TH CONGRESS, DEWSBURY. E. V. NEALE, President
22	Th	1886	Death of Lloyd Jones
23	F	1883	Victor Hugo, novelist, died
24	S	1876	<i>Purchase of s.s. "Plover"</i>
25	S		Whit Sunday
26	M	1885	[17TH CONGRESS, OLDHAM. LLOYD JONES, President
27	Tu		<i>Voting Lists: Last day for receiving</i>
28	W	1878	Earl Russell died. [OXFORD. Lord REAY, Pres., 1882
29	Th	1859	MANCHESTER EQUITABLE SOCIETY COM.—14TH CONGRESS,
30	F	1887	19th CONGRESS, CARLISLE. G. J. HOLYOAKE, Pres.
31	S	1884	<i>Newcastle and London Branch Quarterly Meetings.—</i> <i>[Leicester Works, second Extension, Opened 1884</i>

1st Rises at . . . 3 50	Sets at . . . 8 5	15th Rises at . . . 3 44	Sets at . . . 8 16
8th „ . . . 3 46	„ . . . 8 11	22nd „ . . . 3 45	„ . . . 8 18
29th Rises at 3 48. Sets at 8 18.			

1st Rises at	5 58 p.m.	Sets at	2 59 a.m.	15th Rises at	2 40 a.m.	Sets at	6 24 p.m.
8th „	0 20 a.m.	„	9 27 a.m.	22nd „	8 22 a.m.	„	11 38 p.m.
		29th Rises at	4 52 p.m.	Sets at	1 23 a.m.		

Full Moon, 3rd	6 34 a.m.	New Moon, 17th	9 58 a.m.
Last Quarter, 9th	9 50 p.m.	First Quarter, 25th	1 54 p.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &C.
1	S		Trinity Sunday — <i>Kilmallock Branch Opened, 1868</i>
2	M	1873	<i>Manchester Drapery Department Established.—16TH</i>
3	Tu		[CONGRESS, DERBY, 1884. SEDLEY TAYLOR, Pres.
4	W	1833	General Wolseley born
5	Th	1723	Adam Smith born
6	F	1881	<i>Copenhagen Branch Opened.—2ND CONGRESS, MAN. W.</i>
7	S		<i>Gen. Quarterly Meeting, Man. [MORRISON, M.P., Pres.,</i>
8	S		First Sunday aft. Trinity —[1870.—13TH CON., LEEDS.
9	M	1870	Charles Dickens died [Earl DERBY, Pres., 1881
10	Tu	1854	Crystal Palace opened
11	W	1866	Money Panic
12	Th	1889	Armagh Railway disaster
13	F	1878	Berlin Congress assembled
14	S	1886	18TH CONGRESS, PLYMOUTH. LORD MORLEY, President
15	S	1875	<i>Manchester Drapery Warehouse, Dantzic St., Opened</i>
16	M	1888	Emp. Fred. Wm. of Germany died. Reigned 14 wks.—
17	Tu	1862	Canning died [Indus. and Prov. Societies Act, 1854
18	W	1876	W. PARE, FIRST SECRETARY OF CONGRESS BOARD, died
19	Th	1834	Rev. C. H. Spurgeon born
20	F	1837	Queen's Ascension [CONGRESS BOARD, died, 1884
21	S		Longest Day.—Jos. SMITH, ASSISTANT SECRETARY
22	S		Third Sunday after Trinity
23	M	1861	Lord Campbell died
24	Tu		<i>Midsummer Day</i>
25	W	1884	<i>Newcastle Drapery Warehouse Opened</i>
26	Th	1830	George IV. died.—Samuel Crompton died, 1827
27	F	1840	Paganini, violinist, died
28	S	1838	<i>C. W. S. Quarter Day</i>
29	S	1879	Victoria University chartered
30	M	1879	<i>Goole Forwarding Depot Opened</i>

July.

SUNRISE AND SUNSET.

1st Rises at....3 49	Sets at.... 8 18	15th Rises at ..4 2	Sets at.... 8 9
8th „3 55	„ 8 15	22nd „ ..4 11	„ 8 1
29th Rises at 4 21. Sets at 7 52.			

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 7 34 p.m.	Sets at 2 25 a.m.	15th Rises at 2 20 a.m.	Sets at 7 26 p.m.
8th „ 11 49 p.m.	„ 11 17 a.m.	22nd „ 9 36 a.m.	„ 10 34 p.m.
29th Rises at 6 22 p.m. Sets at 0 59 a.m.			

Full Moon, 2nd	2 23 p.m.	New Moon, 17th.....	0 50 a.m.
Last Quarter, 9th	4 43 a.m.	First Quarter, 25th.....	2 24 a.m.
Full Moon, 31st.....9 24 p.m.			

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &C.
1	Tu	1872	<i>Manchester Boot and Shoe Department Commenced</i>
2	W	1867	EQUITABLE CO-OP. BUILDING SOCIETY ESTABLISHED
3	Th	1881	DUNDEE BRANCH OF SCOTTISH C.W.S. OPENED
4	F	1776	Independence Day, U.S.A.
5	S		Various Licenses expire
6	S		Fifth Sunday after Trinity
7	M	1888	<i>Launch of s.s. "Equity"</i>
8	Tu	1797	Edmund Burke died
9	W		Fire Insurances expire
10	Th	1835	Hartlepool Tidal Harbour Opened
11	F	1874	LANCASHIRE AND YORKSHIRE PROD. SOCIETY INSTITUTED
12	S	1869	<i>Limerick Branch Opened</i>
13	S		Sixth Sunday after Trinity
14	M	1873	<i>Waterford Branch Opened</i>
15	Tu		<i>St. Swithin's Day</i>
16	W	1876	<i>Manchester Furnishing Department Opened</i>
17	Th	1845	Earl Grey died
18	F	1881	Dean Stanley died
19	S	1873	Bishop Wilberforce died
20	S		Seventh Sunday after Trinity
21	M	1887	<i>Manchester New Furnishing Warehouse Opened.—Pur-</i>
22	Tu	1807	<i>Garibaldi born [chase of s.s. "Marianne Briggs," 1883</i>
23	W	1833	Marquis of Hartington born
24	Th	1851	Window Tax repealed
25	F	1883	Captain Webb drowned
26	S		<i>Nomination Lists : Last day for receiving</i>
27	S		Eighth Sunday after Trinity — <i>Purchase of s.s.</i>
28	M	1838	Queen Victoria crowned [<i>"Cambrian," 1881</i>
29	Tu	1833	Wilberforce died
30	W	1870	Franco-German War begun
31	Th	1872	Edward Peace died

August.

SUNRISE AND SUNSET.

1st Rises at....4 25	Sets at.... 7 47	15th Rises at ..4 47	Sets at.... 7 21
8th ,,4 36	,, 7 35	22nd ,, ..4 58	,, 7 7
29th Rises at 5 9. Sets at 6 52.			

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 8 46 p.m.	Sets at 4 32 a.m.	15th Rises at 4 3 a.m.	Sets at 7 48 p.m.
8th „ 11 14 p.m.	„ 2 6 p.m.	22nd „ 0 13 p.m.	„ 9 49 p.m.
29th Rises at 7 12 p.m. Sets at 3 26 a.m.			

Last Quarter, 7th	2 19 p.m.	First Quarter, 23rd	1 20 p.m.
New Moon, 15th	4 20 p.m.	Full Moon, 30th	4 35 a.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	F		<i>Lammas Day</i>
2	S	1800	Last Sitting of Irish Parliament
3	S	1732	Bank of England started
4	M	1873	<i>Cheshire Branch Opened and Leicester Works Purchas'd</i>
5	Tu	1876	<i>Leicester Works, first extension, Opened.</i> —Bank Holiday
6	W	1844	Duke of Edinburgh born
7	Th	1870	Siege of Paris
8	F	1827	George Canning died
9	S	1675	Greenwich Observatory commenced
10	S	1675	Royal Observatory commenced
11	M	1863	<i>Co-operative Wholesale Society Enrolled</i>
12	Tu		Grouse shooting begins
13	W	1870	Admiral Farragut died
14	Th	1880	<i>Heckmondwike Boot and Shoe Works Commenced</i>
15	F	1771	Sir Walter Scott born
16	S	1873	<i>C. W. S. Insurance Fund Established</i>
17	S	1786	Frederick the Great died
18	M	1870	Battle of Gravelotte
19	Tu	1885	Foundation Stone of new Eddystone Lighthouse laid
20	W	1868	Abergele Railway Accident
21	Th	1867	Fifth Duke of Northumberland died
22	F	1800	Rev. Dr. Pusey born
23	S	1862	CORNER STONE, BLACKLEY STORE, LAID
24	S	1572	Massacre of St. Bartholomew
25	M	1886	<i>Longton Crockery Depôt Opened</i>
26	Tu		<i>Voting Lists : Last day for receiving</i>
27	W	1883	Comte de Paris claimed the French Throne
28	Th	1850	Dover and Calais Cable laid
29	F	1867	CO-OP. INSURANCE COMPANY REGISTERED
30	S		<i>Newcastle and London Branch Quarterly Meetings</i>
31	S		Thirteenth Sunday after Trinity

September.

SUNRISE AND SUNSET.

1st Rises at....5 14	Sets at.... 6 46	15th Rises at ..5 36	Sets at.... 6 14
8th „5 25	„ 6 30	22nd „ ..5 48	„ 5 58
29th Rises at 5 58. Sets at 5 42.			

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 8 14 p.m. Sets at 7 51 p.m. 8th ,, 11 49 p.m. ,, 4 10 a.m. 29th Rises at 6 34 p.m.	15th Rises at 6 28 a.m. Sets at 7 4 p.m. 22nd ,, 2 59 p.m. ,, 10 24 p.m. Sets at 6 44 a.m.
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Last Quarter, 6th	3 29 a.m.	First Quarter, 21st	10 5 p.m.
New Moon, 14th	7 53 a.m.	Full Moon, 28th	1 0 p.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	M	1870	HEBDEN BRIDGE MANUFACTURING SOCIETY STARTED
2	Tu	1871	" CO-OPERATIVE NEWS " FIRST ISSUED
3	W	1658	Oliver Cromwell died
4	Th	1837	Lord Ashburne died
5	F	1838	Grace Darling's Rescue
6	S		<i>General Quarterly Meeting, Manchester</i>
7	S		Fourteenth Sunday after Trinity
8	M		SCOTTISH WHOLESALE COMMENCED BUSINESS, 1868
9	Tu	1882	Battle of Kassassin
10	W	1882	Battle of Tel-el-Kebir
11	Th	1709	Battle of Malplaquet
12	F	1819	Marshal Blucher died
13	S	1884	LIFEBOAT " CO-OPERATOR No. 1 " presented to R. N. L. I.
14	S	1852	Duke of Wellington died
15	M	1873	<i>Leicester Works Commenced</i>
16	Tu	1830	First railway opened
17	W	1863	PAISLEY MANUFACTURING SOCIETY STARTED
18	Th	1797	General Hoche died
19	F		PAISLEY ROAD PREMISES, SCOTTISH C. W. S., OPENED
20	S	1884	<i>21st Anniversary of C. W. S., Commemoration of</i>
21	S		Sixteenth Sunday after Trinity
22	M		<i>St. Matthew</i>
23	Tu		Autumn commences
24	W	1882	Cetewayo arrived at Cape Town
25	Th	1870	Siege of Paris commenced
26	F	1857	Lucknow relieved
27	S		<i>Co-operative Wholesale Society Quarter Day</i>
28	S		Seventeenth Sunday after Trinity
29	M		{ <i>Michaelmas Day.—Bristol Depot Com., 1884.—EDIN-</i> [BURGH CO-OP. PRINTING CO. COMMENCED, 1873
30	Tu	1758	
			Nelson born

October.

SUNRISE AND SUNSET.

1st Rises at6 2 Sets at.... 5 37 | 15th Rises at ..6 27 Sets at.... 5 4
 8th „6 16 „ 5 19 | 22nd „ ..6 40 „ 4 49
 29th Rises at 6 52. Sets at 4 35.

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 7 14 p.m. Sets at 9 28 a.m. | 15th Rises at 7 52 a.m. Sets at 5 59 p.m.
 8th „ morn. „ 3 59 p.m. | 22nd „ 3 14 p.m. „ morn.
 29th Rises at 5 38 p.m. Sets at 8 21 a.m.

Last Quarter, 5th 8 23 p.m. | First Quarter, 21st..... 5 36 a.m.
 New Moon, 13th11 5 p.m. | Full Moon, 27th.....11 42 p.m.

Day of Month	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	W	1873	Sir Edwin Landseer died
2	Th	1786	Admiral Keppel died
3	F	1883	Burnham Beeches made public
4	S	1787	Guizot born
5	S	1874	<i>Durham Soap Works Commenced</i>
6	M	1884	<i>S.S. "Progress" Launched</i>
7	Tu	1870	Battle before Metz
8	W	1871	Chicago burnt
9	Th	1759	Eddystone Lighthouse finished
10	F	1885	"Hell Gate" dynamited
11	S	1492	America discovered by Columbus
12	S	1886	<i>S.S. "Federation" Launched</i>
13	M	1822	Canova died
14	Tu	1872	<i>C. W. S. Bank Department Commenced</i>
15	W	1815	Murat shot
16	Th	1834	Houses of Parliament burnt
17	F	1874	First Hospital Saturday
18	S	1826	Last English lottery
19	S	1745	Dean Swift died
20	M	1823	Thomas Hughes born
21	Tu	1805	Battle of Trafalgar
22	W	1707	First British Parliament opened
23	Th	1821	Wallsend Colliery Explosion
24	F	1852	D. Webster died
25	S		<i>Nomination Lists: Last day for receiving</i>
26	S	1859	"Royal Charter" lost
27	M	1728	Captain Cook born
28	Tu	1844	Royal Exchange opened
29	W	1831	Bristol riots
30	Th	1751	Sheridan born
31	F	1882	<i>Leeds Saleroom Opened</i>

November.

SUNRISE AND SUNSET.

1st Rises at6 56 Sets at4 32 15th Rises at7 20 Sets at4 9
 8th „ 7 8 „ 4 20 22nd „ 7 32 „ 4 0
 29th Rises at 7 43. Sets at 3 54.

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at 7 28 p.m. Sets at 11 56 a.m. 15th Rises at 10 46 a.m. Sets at 6 10 p.m.
 8th „ 1 56 a.m. „ 3 17 p.m. 22nd „ 2 44 p.m. „ 1 58 a.m.
 29th Rises at 6 9 p.m. Sets at 10 39 a.m.

Last Quarter, 4th 4 13 p.m. First Quarter, 19th 0 45 p.m.
 New Moon, 12th 1 38 p.m. Full Moon, 26th 1 23 p.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	S	1882	<i>Tea and Coffee Department, London, Commenced</i>
2	S	1887	<i>London Branch New Warehouse Opened.—Manufac. of</i>
3	M	1800	Battle of Hohenlinden [<i>Cocoa and Chocolate Com.</i>]
4	Tu	1869	George Peabody died
5	W	1861	HALIFAX INDUSTRIAL SOCIETY INAUGURATED
6	Th	1869	Blackfriars New Bridge opened
7	F	1801	R. D. Owen, Reformer, born
8	S	1886	<i>Trial Trip s.s. "Federation"</i>
9	S	1841	Prince of Wales born
10	M	1483	Martin Luther born
11	Tu	1887	Manchester Ship Canal, first sod cut
12	W	1854	Charles Kemble died
13	Th	1851	Telegraph between England and France opened
14	F	1844	Abercrombie, metaphysician, died
15	S	1708	Pitt, statesman, born
16	S	1811	John Bright born
17	M	1858	Robert Owen died
18	Tu	1852	Duke of Wellington buried at St. Paul's
19	W	1815	Peace proclaimed
20	Th	1869	Suez Canal opened
21	F	1835	The "Ettrick Shepherd" died
22	S	1804	Rochdale Canal opened
23	S	1641	Irish Rebellion
24	M		[T. A. Walker, Contractor for Ship Canal, 1889
25	Tu		<i>Voting Lists: Last day for receiving.—Death of</i>
26	W	1871	<i>Opening of Newcastle-on-Tyne Branch</i>
27	Th	1812	Lord Selborne born
28	F	1814	<i>Times printed by steam</i>
29	S		<i>Newcastle and London Branch Quarterly Meetings</i>
30	S		<i>St. Andrew's Day</i>

December.

SUNRISE AND SUNSET.

1st Rises at ....7 46	Sets at ....3 53	15th Rises at....8 2	Sets at....3 49
8th „7 55	„3 50	22nd „8 7	„3 51
29th Rises at 8 9. Sets at 3 56.			

RISING, SETTING, AND CHANGES OF THE MOON.

1st Rises at	8 14 p.m.	Sets at	0 2 p.m.	15th Rises at	11 19 a.m.	Sets at	7 32 p.m.
8th „	3 10 a.m.	„	2 8 p.m.	22nd „	1 44 p.m.	„	3 43 a.m.
	29th Rises at	7 7 p.m.	Sets at	10 32 a.m.			

Last Quarter, 4th	1 27 p.m.	First Quarter, 18th	8 36 p.m.
New Moon, 12th	3 11 a.m.	Full Moon, 26th	5 57 a.m.

Day of Month.	Day of Week.	Year.	REMARKABLE DAYS, FESTIVALS, ANNIVERSARIES, &c.
1	M	1844	Princess of Wales born
2	Tu	1851	Coup d'Etat in Paris
3	W	1820	Lord Chief Justice Coleridge born
4	Th	1795	Thomas Carlyle born
5	F	1870	Rome made Italian capital
6	S		<i>General Quarterly Meeting, Manchester</i>
7	S		Second Sunday in Advent
8	M	1863	Fire at Santiago
9	Tu		Grouse shooting ends
10	W	1768	Royal Academy instituted
11	Th	1805	Archdeacon Denison born
12	F	1883	Vice-Chancellor Hall died
13	S	1884	Attempt to blow up London Bridge
14	S		Third Sunday in Advent
15	M	1683	Isaak Walton died
16	Tu	1865	Commercial Treaty with Austria signed
17	W	1770	Beethoven born
18	Th	1862	Total Abolition of Slavery in United States
19	F	1805	Lord Beaconsfield born
20	S	1848	Napoleon elected President
21	S		Fourth Sunday in Advent
22	M	1811	Archbishop Tait born
23	Tu	1861	Funeral of Prince Consort
24	W	1863	W. M. Thackeray died
25	Th		Christmas Day. —OLDHAM INDUS. SOCY. COM., 1850
26	F		Boxing Day.—Bank Holiday
27	S		<i>C. W. S. Quarter Day.</i> —Charles Lamb died, 1859
28	S		First Sunday after Christmas
29	M	1809	Right Hon. W. E. Gladstone born
30	Tu	1885	<i>C. W. S. Fire, London Tea Department</i>
31	W	1882	Gambetta, statesman, died

MANCHESTER :

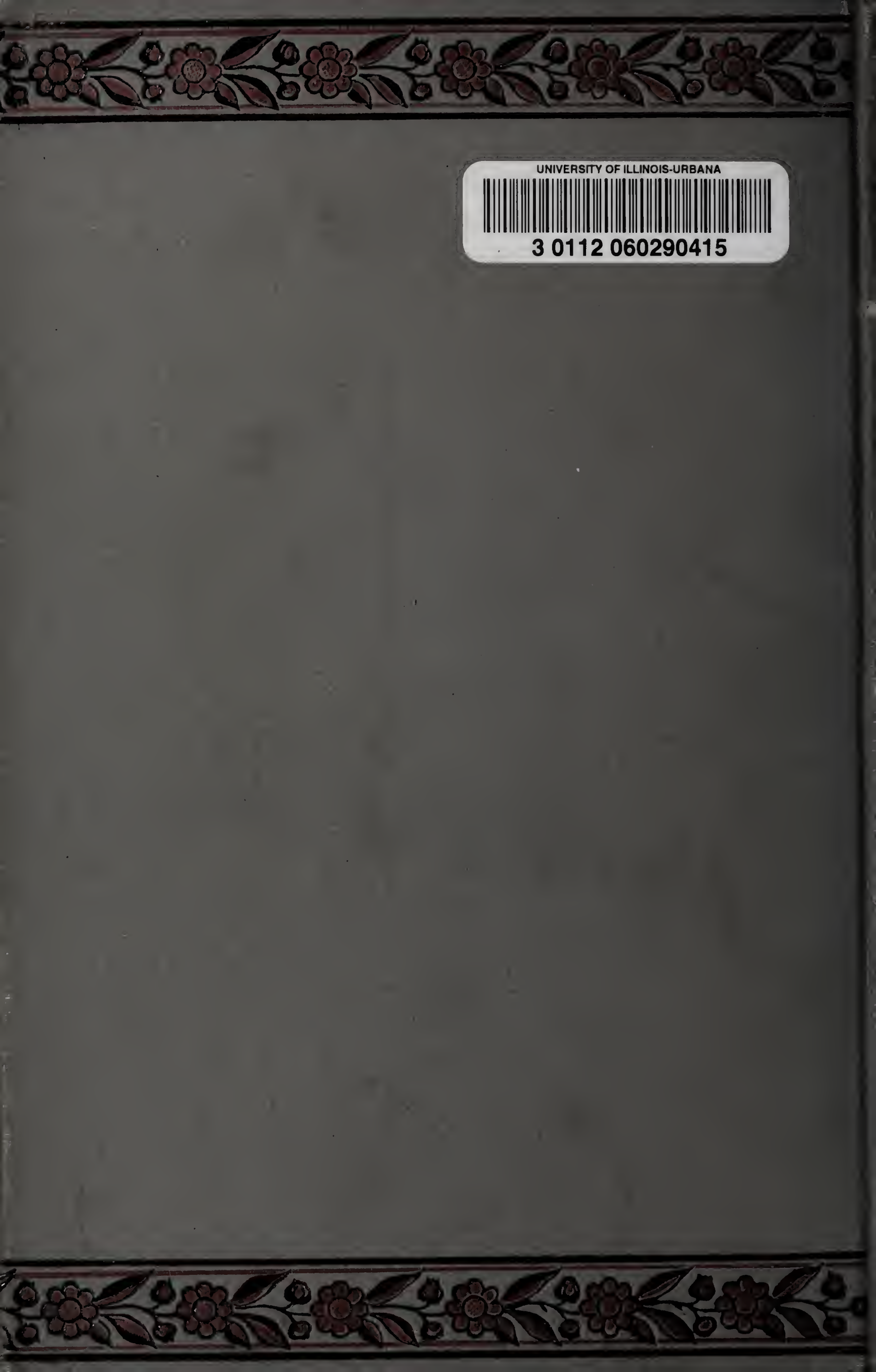
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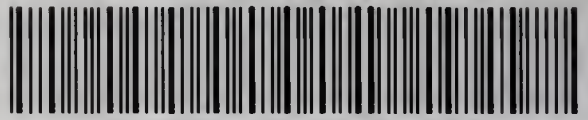
AT THEIR CENTRAL WORKS,
NEW MOUNT STREET, ANGEL STREET.

NEWCASTLE WORKS :
49, HIGH BRIDGE, NEWCASTLE-ON-TYNE.

LONDON WORKS :
6, SALISBURY COURT, FLEET STREET, E.C.



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